National Municipal Review

Vol. XXXI, No. 11 **Total Number 317**

Published monthly except August
By NATIONAL MUNICIPAL LEAGUE

Contents for December 1942

EDITORIAL COMMENT ..... *A. W.* 582

NEW YORK STATE FACES WAR HOUSING ISSUES *Edward Weinfeld* 584

MISSOURI WINS CONSTITUTIONAL REVISION ..... *Stratford Lee Morton* 591

CLEVELAND'S MERIT SYSTEM FOR UNSKILLED LABOR ..... *Christian L. Larsen* 595

COMPARATIVE TAX RATES OF 276 AMERICAN CITIES—1942 ..... *Rosina K. Mohaupt* 599

CONTRIBUTORS IN REVIEW 617

RESEARCHER'S DIGEST: DECEMBER 618

ON THE LOCAL FRONT ..... *Zilpha C. Franklin* 620

LETTERS TO THE EDITOR 622

NEWS IN REVIEW 624

Editors: *H. M. Olmsted,* City, State, Nation, 624; *Elwood N. Thompson,* Citizen Action, 631; *Elwyn A. Mauck,* County and Township, 635; *Wade S. Smith,* Taxation and Finance, 639; *George H. Hallett, Jr.,* Proportional Representation, 642

BOOKS IN REVIEW ..... *Elsie S. Parker* 647

The contents of the NATIONAL MUNICIPAL REVIEW are indexed in the *Engineering Index Service,* the *Index to Legal Periodicals,* the *International Index to Periodicals* and in *Public Affairs Information Service.*

— Buy United States War Bonds and Stamps —

National Municipal Review
Editorial Comment

Dawn Over Jersey City

ONE of the most encouraging results of the November election was the fact that, at long last, an opening seems to have been found in the heretofore invincible armor of Boss Hague.

It would be optimistic in the extreme to hope that the career of one of the most baneful influences in local government is about to end. It will take more than the failure to re-elect his senator to break the power of this overlord of Jersey City; but at least the election of Albert W. Hawkes has demonstrated to the people in the rest of the state that it is possible for them to vote without facing the certainty that their choice will be nullified when Hague's men get through counting in Hudson County.

People in other parts of the countty cannot fully understand the statewide power wielded by Jersey City and Hudson County. Heretofore whatever margin was needed to carry a statewide election in New Jersey emerged from Hudson County with the infallibility of sunrise. And when anyone doubted that everything was on the up and up, why, Hague just bellowed in indignation and someone burned the registration lists.

That something of a "catastrophe" has occurred, however, may be judged by the fact that, ten days after the recent election, Hague confessed that Jersey City may face bankruptcy. This can scarcely come as much of a surprise to financial experts and students of government. It has, indeed, been considered strange for many years that this community has been able to bear up under the crushing burden of a political philosophy which looked upon public office not as a public trust but as a blank check to pay the fantastic costs of dictatorship.

As was to be expected, Boss Hague blamed everyone but himself for the approach of the day of reckoning although his boast for thirty years that "I am the law!" has been distressingly near the truth. Despite his unquestioned sway, his unchallenged spending, his breath-taking incurring of public debt, he has the temerity to attempt to put the responsibility on the first New Jersey governor in years who has dared to challenge his right to dominate the entire state, to dictate all appointments.

Of course, no one—not even his own followers or the investors who want to draw interest on the $65,030,255 worth of Jersey City bonds they hold, or, more important, those who have failed to exercise their power to do something about Hague—takes this buck-passing with anything less than a ton of salt. The financial situation is Hague's responsibility and his alone.

In his extremity, Boss Hague warns that it may be necessary to reduce the number of city employees (he specifically cites the Medical

enter, the schools, and the fire and olice departments because it scares eople to think of having anything appen to them). Well, something f this sort has been in order for a ng time. No other city of 300,000 ends $44,000,000 on its govern- ent, nor has a debt of $172.33 er capita. It might be healthy, as starter, to end the secret of how any city employees there are, who ey are, how much they get, and hat they do for their wages.

It will take considerable doing to scue Jersey City. Governor Edi- n, suggesting that perhaps at last "the game is really up," believes "the only solution is a thoroughgoing reorganization." Such a procedure has started many a plundered city on the way back to solvency, it is true. When and if the dictator retires bitterly to one of his million-airish estates to contemplate that all he has to show for his lifelong devotion to political "leadership" is great material wealth, the people will probably turn to better leadership which up to now has had to brave physical violence, imprisonment, and all manner of intimidation and abuse if it dared lift its head.

Victories on the Home Front

THE ADVICE given some months ago to local civic leaders by ohn G. Winant, United States Am- assador to Great Britain and presi- ent of the National Municipal eague, to hold fast to the gains ey had made and to continue to ake the home front strong by im- roving municipal affairs was fol- wed impressively in a number of utstanding instances in the Novem- er elections.

The voters of Missouri, at the ose of a successful campaign unched a year ago at the League's 7th Annual National Conference on overnment at St. Louis, voted to evise their state constitution.

Montgomery County, Maryland, uburban to Washington and there- ore plagued by growing pains and tendency toward urbanization of ervices, elected a board of citizens o draft a home rule charter.

The voters of Yonkers, New York, oundly trounced, by a two to one margin, an alliance of two party organizations which sought to undermine that city's charter by asking the abandonment of the proportional representation system of voting—in the very best tradition of the divide-and-conquer theory by which they would ultimately have killed or nullified the council-manager form of government which in Yonkers has faced a succession of hurdles raised by the politicians.

Lowell, Massachusetts, adopted "Plan E" (the council-manager plan with the council elected by proportional representation) because, in the words of a local editor, "our present system of city elections on the narrowest of ward and party lines is outmoded, cumbersome, venal, even vicious; that to it can be laid much of the dismal failure of our city government. The election proved also that the people's eyes have been opened."

(Continued on page 646)

New York State Faces War Housing Issues

One of the major problems has been to effect close cooperation among the three levels of government, that no time be lost in putting programs into effect.

By EDWARD WEINFELD
New York State Commissioner of Housing

HOUSING problems are not new to New York State. If they were the magnitude and complexities of today's task of housing war workers would be more overwhelming than they are and most certainly we would have neither the means nor machinery for dealing with them.

When Congress initiated the first large scale defense program, following the fall of France in the summer of 1940, New York State, it was estimated, lacked adequate dwellings for about one million families. That shortage had accumulated steadily for many years. In the industrial towns and cities within New York's borders could be found some of the most extensive slum areas as well as some of the worst.

This is the setting into which trekked an unending stream of thousands of workers to take their places on airplane assembly lines, in tank and gun factories, steel mills, chemical plants, iron mines, and a host of other essential industries working on billions of dollars of war contracts.

We had one thing more. In July 1939, two months before the Nazis marched on Poland, the new State Public Housing Law had become effective, launching the first state-aided low-rent housing program in the nation, and vitalizing the State Division of Housing. That program made available to cities, towns and villages $150,000,000 of state funds for housing loans and authorized grants up to a total of $5,000,000 annually to achieve low rents in projects built with state loan funds.

All of this stemmed directly from the huge peacetime shortage of adequate homes for low income families and the determination of the people of the state finally to do something about the festering slums. Both needs were so vast that the federal program, spread thinly over the entire nation, could work only small miracles of new housing in any one state.

The new state housing program had a twofold effect. Not only did it make the $150,000,000 loan fund available, but the responsibility of carrying out the program was vested in a new and expanded Division of Housing, giving it a dynamic impetus which proved of immeasurable value. Continuing close contacts, established with localities in the first days of the new public housing program, a few months later felt the first pulsations of what we then called defense housing needs, and made possible the accurate diagnosis long in advance of what we now know as the acute shortage of war housing.

That large-scale preventative measres were not taken by cities and owns in time to avert the critical tages that have since developed may e traced to one of the first problems ncountered—a problem which reains in substantial degree in hous-ng as well as in other fields.

Vacancy Survey

As early as August 1940 the Di-ision of Housing established that ome thirty-five industrial cities and owns of the state would be called n to play a major part in the pro-uction of armaments. The pattern vas clear. These production centers, n many instances, had extremely ow vacancy ratios and it was ap-arent that local labor supply would ave to be supplemented by immi-rant workers. The mayors were alled together at a meeting in Al-any, at which the problem was laid efore them, and they were urged to egin immediately to plan to deal vith the expanded demand for dwell-ngs which was bound to come.

Few of us have learned to antic-pate crises, especially when the ressure of other day-to-day problems ompletely absorbs our time and en-rgies. These mayors, for the most art, were no exception. Although he Division of Housing offered to nake its staff available, by and large here was little interest and less con-ern. The vacancy surveys which vere suggested as a first step were nade in very few instances. So there vas little local planning and virtually o program for dealing with the con-litions which were bound to develop.

Attention to another type of planning was also recommended as essential: city planning, which would protect the long-term interests of the community, regulate where desirable the type of building and expansion which might be expected, and plan for the extension of community facilities or the full use of existing services. To this end the Commissioner of Housing had urged careful re-study of existing zoning ordinances and their modification or change where indicated. Not until six months later, after the state government had set up its state and local defense councils and the imminence of our own war danger had been brought home to the great mass of our citizens, did the problem of housing defense workers receive serious attention locally. In other words, although they were forewarned they waited until the full force of the impact was felt.

From that time forward events followed each other in rapid succession. The vacancy surveys which had been urged many months previously were now rushed to completion and even in the early summer of 1941 already showed a number of cities where the lack of housing was so great that immediate steps were essential. From the outset it seemed to the Division of Housing that the problem presented three main facets: First was the immediate and pressing need of providing additional homes; second, exercising a degree of control over new building which would protect the community against the creation of new slums; and third, the necessity for planning new construction so as

not to burden the communities by demands for large scale extensions of municipal services such as water supply, sewers, schools, and police and fire protection. This latter consideration was of prime importance since everywhere there was the natural desire on the part of the community to foster and encourage private enterprise construction of homes —on the part of business to keep the building industry at the highest possible level of activity and on the part of municipal officials to add taxables at the full rate to the assessment rolls.

Opposition Encountered

A corollary of this widely held point of view was the resistance in varying degree on the part of some groups to all public housing programs, whether from Washington or from the state, even though time and again it was demonstrated that construction by speculative builders failed in most instances to meet the income requirements of the men who were actually building the planes, tanks, and guns. The few builders that did attempt to serve this lower income market achieved their purpose only by sacrificing basic minimum standards with the result that we have again in some localities instances of building brand new slums —either in the cities where zoning and building codes are lax or in the unzoned townships which surround localities where more adequate zoning and building standards are enforced. I have in mind one city of the state which for months stonily set its face against any additional low-rent housing with state or federal assistance, while in the surrounding unzoned townships hundreds of houses were built not only with second-grade materials and shoddy workmanship, but with a surface well water supply and a cesspool for sewerage for each house on its forty- or fifty-foot lot.

We had this situation in mind when the Division of Housing suggested and the legislature enacted amendments to the State Public Housing Law which were designed to meet both the war housing emergency and the long-range low-rent housing needs of the cities of our states. In communities having a permanent need for low-rent housing as well as the immediate emergency need for war housing, the Commissioner of Housing was authorized to lend state funds for the construction of projects which would serve war workers immediately, and after the war be made available to low-income families as low-rent public housing. The loans would also include funds for the acquisition of blighted areas for postwar replanning and redevelopment. This modification of the program, we felt, would make it possible to supply urgently needed war housing now and postwar low-rent housing later without burdening the community by an over-supply after the war, or disturbing real estate and taxable values.

In the face of the pressure for private enterprise construction this program at first made slow progress. But the conditions of shortage to which the Division of Housing had been calling attention at frequent

intervals for months would no longer be denied.

By the fall of 1941 a number of the communities in the state saw that prompt action was essential if any provision was to be made for housing war workers who could not afford to buy or to pay the rents which prevailed in private enterprise housing. Two communities immediately sought to avail themselves of the assistance offered by the state, and since that time a total of six state-aided war-housing projects have been started which will provide homes for 4,900 war-workers' families. For the building of these six projects, and the acquisition of blighted areas which are to be replanned and rebuilt after the war, the state has agreed to make loans totalling about $30,000,000.

Although the provision of new dwelling accommodations and the postwar clearance of substandard areas was the corner stone of the state housing program, the responsibility of the Commissioner and the Division which he heads are far more extensive. He must be concerned with the overall housing situation in every locality and he must likewise be equally concerned for the permanent welfare of these communities. All of which means that the problems with which the Division has dealt go far beyond the projects made possible by the state program. The impact of private enterprise construction and federally-aided projects on the community were matters which required constant attention.

There were difficulties of this sort almost from the beginning. Those familiar with housing know that building homes is only part of the answer—that it is equally essential to provide promptly water supply, sewerage disposal, schools, and other municipal services. It is at this point that the very closest coöperation between local, state and the federal agencies involved is absolutely essential and where careful forethought must be given to protecting the permanent interests of the city or town.

Cooperation Effective

A situation like this developed in connection with the construction of sorely needed housing in the Buffalo-Niagara area. A city of 13,000 population was to be the location of a project for 800 dwelling units to be built by the federal government, which would mean an increase of 25 per cent in its population. For a time it looked as if construction would begin without definite assurance to the locality that its municipal services could be expanded to meet this tremendous increase, or that funds would be available to operate them after they were installed. In another case there was a question of sewer extensions and in still others there were problems of school facilities, police and fire protection. By close coöperation with both federal and local groups the State Commissioner of Housing has been able to work out satisfactory solutions in such situations.

Throughout the defense and war periods the expediting of housing programs has been a major requirement and developments such as have been described can be, and frequently are,

serious stumbling blocks to speed. Thus one of the major problems has been to effect close coöperative relationships among the three levels of government to the end that no time be lost in putting programs into effect.

Still another type of problem has developed which, by its nature, presents even more acute housing situations than the influx of workers into industrial centers. These emergencies have arisen and continue to arise in connection with the construction of large-scale military establishments and industrial facilities requiring the short-term employment of great numbers of construction workers. Frequently such military installations and plants are located in rural areas, far from expandable housing facilities. They demand that accommodations be found immediately for sometimes 8,000, sometimes 15,000, and sometimes 20,000 construction workers which will be required for a period of from four to eight or nine months only. Fortunately most construction workers move without their families. But there seems to be an irreducible minimum who come with a family group and complicate the problem no end.

Emergencies Handled

Our introduction to this type of housing problem took place in the summer of 1941. At that time we had not yet perfected the liaison with governmental contracting agencies which has since kept us advised well in advance of the undertaking of such operations. And so our first word was an agitated call from the State Department of Health, informing us that three or four cases of typhoid had broken out in a certain rural area where a military depot, extending over an area of several thousand acres, was being built, with a force of three or four thousand workers which would soon grow to almost ten thousand. The men were coming into the area in automobiles, trucks, and trailers, by train and by foot; were camping out wherever they happened to light, and usually where no provision had been made for water supply or sanitary facilities.

At the request of the State Commissioner of Housing, the Acting Governor assigned a detail of state police to coöperate with a field representative of the Division, and in forty-eight hours a list of every available room within a radius of twenty-five miles had been compiled and Homes Registration Bureaus had been established at two central points in the construction area. Accommodations for single men were thus provided but the problem of men with families still remained. Through the appropriate federal agency it was possible to establish a trailer park with water and sanitary equipment where almost one hundred trailers were provided for such families.

The experience gained in dealing with this crisis has served to prevent a repetition. Since that time a number of other construction operations of even greater magnitude have been handled successfully by adequate preparation in advance, which made it possible to have lists of available rooms and dwelling units ready when the first construction workers appeared.

Even under normal peacetime conditions, housing problems are never static. In our present war situation this has been doubly true. In the earliest stages of the defense program there was no reason to question the supply of either construction materials or labor, and every reason to seek to make the housing needs of the moment serve the permanent well-being of our communities and their residents. The public low-rent housing program, it was felt, should go ahead full speed with whatever modifications in the occupancy regulations might be necessary to make these dwellings available for workers in defense industries where the need was manifest. Let us call that the first phase.

Priorities

By the summer of 1941 the defense program had assumed such vast proportions that some regulation of the flow of construction supplies became necessary and it was realized for the first time we could not do all of the building that was needed to serve both civilian and military needs. Call this the second phase, which began with a limitation of new housing construction to such needs as resulted directly from the war effort. It was at this point that all thoughts of a simon-pure public low-rent housing program had to be postponed for the duration and the definite shift to defense and war housing was made. In the case of our state program, it still held out the advantage of building housing for war workers now which after the emergency would become public low-rent housing.

Shortly after Pearl Harbor we entered upon a third phase in which it was made plain that only the most essential war-housing needs could be met with available materials and therefore only a minimum of new construction could be considered. That is our status at this moment, the only change being an increasing shortage of materials and labor and, therefore, even further shrinkage of the new construction program.

Here too the Division of Housing has been able to play a part. In March and April of this year, the effect of "raising our sights," as the President put it, on arms production began to make itself felt. More and more of our material supply was drawn into armaments and it became obvious that much more intensive use would have to be made of existing structures to accommodate further expansions of our industrial employment. New and expanded contracts for war production meant not only the absorption of more critical supplies in armament but also more men and women at the machines to make those supplies. Rooms had to be found for them—dwellings if possible.

The Division of Housing undertook "Rent a Room for Victory" campaigns in several communities, the purpose of which was to persuade families which ordinarily do not take lodgers to do so now as a patriotic duty. For the first campaign of this kind, undertaken in Niagara Falls, Governor Lehman issued a special appeal, and the leadership of the community got solidly behind the plan. The result was gratifying

and added accommodations for 1,289 war workers to those previously available. A second campaign in Rome was equally successful, but neither met the total need. Additional campaigns are being planned for communities where there is a need for rooms.

The recently announced Homes Use Program of the National Housing Agency which provides federal funds for the conversion of existing structures into family dwelling units is the step upon which we are now engaged. The Division of Housing has taken over this program for the NHA in New York State and already has campaigns under way in four cities, urging owners to make application to lease their buildings to the federal government for remodelling to multi-family use.

Absorbed as we are in immediate problems and emergencies, neither the State of New York nor the Division of Housing has lost sight of the postwar period or the difficulties it will present. In so far as housing is concerned, we have sought, first, to insure against creating postwar difficulties by what we do today, and second, by building up a reserve shelf of projects which can get under way immediately after victory is won, to construct large-scale improvements which will be of permanent benefit to the community and will help to cushion the transition from a wartime to a peacetime economy.

The housing undertakings on the reserve shelf are of two kinds. One consists of the replanning and rebuilding of blighted areas in war industrial centers which has been provided for as part of the war-housing projects now under construction.

The second is the planning of low-rent public housing projects also involving the clearance of blighted areas but on which no actual construction will be done until after the war. Even in these instances the projects are being completely planned, land is being acquired, and building plans and specifications drawn so that actual building need be delayed scarcely a day. In a word, everything short of actual demolition and new construction is being done now. The State Division of Housing has already approved ten such projects, calling for loans from the state totalling $63,000,000 and three additional projects to a total of $22,000,000 are in the application stage.

Call this a fourth phase and may it come soon.

— Buy United States War Bonds and Stamps —

Missouri Wins Constitutional Revision

Citizens decide that regardless of the war — or possibly because of it — the time is ripe to attempt an all-out fight for new constitution.

By STRATFORD LEE MORTON, Chairman
St. Louis and St. Louis County Committee for Revision of the Missouri Constitution

ON NOVEMBER 3 Missourians voted "yes" to the query: "Shall there be a constitutional convention to revise or amend the constitution of the state of Missouri?" The question carried by a majority of five to three throughout the state, while in St. Louis and St. Louis County the vote in favor of revision was three to one.

The opening gun in the campaign for revision was fired at the annual Conference on Government of the National Municipal League, held at St. Louis in November 1941. The closing session of the conference was attended by proponents of revision who elected a state chairman and a St. Louis and St. Louis County chairman for the campaign.[1]

Immediately following the League's conference the St. Louis committee organized with an executive committee of thirty-six, representing a cross-section of the city's leadership in business, politics, religion, the professions, labor and club circles, on a strictly nonpartisan basis and without discrimination as to race, creed, color, or sex.

Before the state committee could be organized the attack on Pearl Harbor startled the nation. A meeting called in February 1942, however, decided not to let the question, which according to the Missouri constitution must appear on the ballot every twenty years, go by default. Regardless of the war—or possibly because of it—the time seemed ripe to attempt an all-out fight for revision.

Difficulties were appraised. The opposition seemed to be: first, the entrenched political machine, headed by the Secretary of State, maintained by patronage and supported by at least one county newspaper in each of the 114 counties of the state which are favored with large printing awards prior to each election; second, those who professed to favor revision but believed it should not be attempted until after the war. There were some sincere friends in this category, but there were others who, not desiring to be openly against revision, used this excuse as a cloak; also those conservatives and reactionaries whose motto was "Better leave well enough alone." The opposition of these groups, plus preoccupation with the war, the fact that 1942 was an off-year which might result in a small vote, and the difficulty of raising money for a campaign, were some of the obstacles which loomed ahead.

[1]See also NATIONAL MUNICIPAL REVIEW for July 1942, p. 403.

The movement was favored by other factors, however. First, the question must appear on the ballot. Second, the attempt of the Democratic party to steal the governorship aroused great resentment. Third, the performance of the past legislature had reached an all-time low.

A tremendous educational job was needed. The campaign was so designed as to make only a small budget necessary. This could be done with thorough organization, full citizen activity, and participation by all the groups in the state that could be mustered to the cause.

Campaign Office Opened

With a few hundred dollars and donated office space, headquarters were opened in St. Louis on July 5. A finance committee in St. Louis raised enough money to open state headquarters at Jefferson City, publish some literature, and make a start on state organization under State Senator McReynolds as chairman. A Democratic woman lawyer with campaign experience was selected as a full-time paid director, with a Republican lawyer and politician of wide experience as full-time, paid assistant.

A manual suggesting the setup for an organization, patterned on the then functioning St. Louis organization, was drawn up and sent to every senatorial district. It suggested the raising of money for local needs and the use of local speakers, etc.

Next, a letter was sent to seven hundred newspapers of the state with editorial copy; 113 of these newspapers printed four editorials without cost. A total of 600,000 pamphlets were sent to chambers of commerce and to all local political committees of both parties throughout the state, with a letter asking each to distribute them.

Identical planks were prepared for both party conventions in September. The Republicans, being the party not in power except for the governorship, put the plank in their platform, but the Democrats were silent on the issue. To offset this silence a resolution of endorsement was obtained from sixty Democratic leaders throughout the state which was sent to all Democratic committeemen urging support and to all city and rural newspapers. Further, a letter from the State Republican Committee urged support of revision.

A letter was sent to the judges of election as individuals asking them to be on the lookout for the constitutional ballot which was printed separately. A letter to all clergymen in the state asked them to endorse the proposal in their pulpits on the Sunday before election.

A brief was prepared for the Governor and he was asked to take the leadership for revision. He failed to take any position either for or against it.

State headquarters put life into the local groups that needed help by letters and telephone with the result that the vote was about evenly divided outside St. Louis.

As St. Louis and Kansas City had. in many ways most at stake on revision, it was evident that the problem was to get out a large vote in those two cities.

Kansas City without the help of any newspaper until the zero hour did a splendid job, led by a revision committee headed by H. W. Luhnow. It had the support of many local civic groups.

St. Louis Committee

In St. Louis many groups of citizens were tied into the campaign through the composition of the St. Louis and St. Louis County Committee. A large representative Citizen's Committee, that could be called on for help and influence, especially in the financial field, was formed.

In the Citizens' Committee were included all the chairmen and vice-chairmen of all ward, city, and county organizations of both parties. Not one man or woman declined—we had previously lined up every prominent Republican and Democratic leader of all factions on our committee.

Early in the campaign a questionnaire was sent to every organization in St. Louis, together with a sample resolution which the group was asked to pass. Eighty-one of the most representative organizations in the city did so. Information was also requested as to meetings that might be addressed by speakers, whether the organization had radio time they would donate, whether they had house organs which would accept editorial material, and whether they had any speakers or workers they might contribute to the campaign.

Much valuable publicity resulted from the passage of these resolutions, and from information secured from the questionnaires a speakers committee was organized with a schedule of places for them to speak.

Organizations were asked to set aside their luncheon meeting the week prior to election as Constitution Day. Many did so. Dr. Isidor Loeb, dean emeritus of the School of Public Administration, Washington University, and father of the constitutional movement in Missouri, made his only appearance in the campaign before a large luncheon meeting of the St. Louis Rotary Club. To this meeting were invited the Governor of Missouri and all living ex-governors, together with many prominent St. Louisans. A proclamation of the Mayor of St. Louis was read dedicating the week prior to election as Constitution Week in St. Louis.

All the editors of the local papers were called on and promised news and editorial support. Much of the success of the campaign is due to this all-out support by the press, which included the publication of special articles, cartoons, and instruction on how to vote for revision.

An advertising committee was set up with a representative of one of the leading agencies in charge. The president of the Advertising Club and a representative of a billboard company were also members. Through their advice and services which were donated, the committee secured the use of seventy-five billboards without charge and movie trailer space (not used because of film priorities). Thousands of circulars or voters' guides were placed in the receptacles behind the seats in street cars, panel dash board space was obtained on a hundred street cars and buses. Dash board cards were also placed in vacant

windows and shop windows, radio space and spots were donated through the coöperation of sponsors and radio stations. As a windup friends of revision permitted the committee to take all the spots available on radio stations on the last day, to urge a vote for revision. All three St. Louis papers carried an ad, "It's Up to You," the day before election.

Resolutions were obtained from Ex-Governor Stark (Democrat) and Ex-Governor Caulfield (Republican), and from Mayor Becker (Republican) of St. Louis and the other twenty-three mayors in St. Louis County.

Women in Campaign

One of the most important contributions to the campaign was the work of a women's committee to "get out the vote." These women, under the leadership of Mrs. Ralph Thayer, worked for three weeks checking the voters' lists with a special telephone book arranged on a street basis. All the voters in St. Louis and St. Louis County were called on the telephone to get out and vote for revision.

Of the group of eighty-one St. St. Louis civic organizations supporting revision special mention should be given the work of the League of Women Voters who, in addition to furnishing speakers, distributing literature, and other committee work, had a women's committee of some four hundred who spent one entire day distributing voters' guides in all the Kroger Stores in the county just prior to election.

Special mention should also be made of the work of the St. Louis District of the Missouri State Teachers Association. That organization prepared special articles for the papers, furnished speakers, published and distributed literature at its own expense, furnished funds for the campaign, and explained to school children why their parents should support revision.

Another woman's organization, the Association of University Women and College Clubs, also gave the movement material aid.

In addition to the *St. Louis Post Dispatch, Globe Democrat,* and *Star-Times,* St. Louis County newspapers, the *Labor Union Advocate,* and the *Daily Record* supported the movement for revision.

The Missouri Library Association gave splendid support by publishing literature and a bibliography at its own expense. Washington University Law School devoted an issue of its publication to revision, as did the University of Kansas City's *Law Review.*

Special credit should go also to William Dee Becker, Mayor of St. Louis, for his proclamation of Constitution Week, for his assistance in raising funds, and his 100 per cent coöperation on anything requested by the committee; also to the twenty-three mayors in St. Louis County for their resolutions and all-out support, and to former Governors Caulfield and Stark for their statements favoring revision.

— Buy United States War Bonds and Stamps —

Cleveland's Merit System for Unskilled Labor

Its major benefit lies in the handicap to the practice of payroll padding, formerly common in the months immediately preceding election.

By CHRISTIAN L. LARSEN
Western Reserve University

CLEVELAND'S voters relieved the city's Civil Service Commission of a major problem in the November 1942 election. They adopted a charter amendment placing the street railway system, purchased by Cleveland from its private owners a few months ago, under an independent transit commission. This transit commission is to operate its own law, finance, and personnel agencies. Hence, the already existing Civil Service Commission will not be required to assume the task of fitting the transit system's personnel into the regular municipal personnel setup. Perhaps that will leave the Commission adequate time for dealing with the problems still arising out of a task earlier assigned to it by the voters.

In 1938 amendments of major significance to public personnel administration were added to the Cleveland city charter. Of particular interest was the requirement that all unskilled labor be added to the classified service. These positions are to be filled from eligible lists based upon order of application for them. The inclusion of unskilled labor in the classified services being not at all common in municipal government, the local personnel agency has had to rely primarily upon its own experimentation in solving the administrative problems that have arisen.

There was the problem of what to do about those holding unskilled labor positions at the time of the amendment's adoption. The amendment itself gave an advantage to those who had been employed by the city for at least twelve months during the previous two years. They were deemed to have applied on the date they first were hired. Appearance of an individual's name on at least twenty-four semimonthly payrolls for the two-year period was accepted by the Civil Service Commission as proof of employment for the required twelve months.

Of approximately 3,400 so qualified, about 3,000 responded to individual notices to appear for an examination consisting of a medical examination and a brief oral interview relating to their job. Most of this group were accepted by the examiners by reason of the fact that their year's service had proved their qualifications for the job. Their names were placed on the eligible list in order of date first hired if since November 1, 1936, and alphabetically if hired before that date. This group was in effect "blanketed in" since there were more than 3,000 jobs to be filled, and since appointing author-

ities are not given the choice of one from the top three in connection with unskilled labor appointments.

Next arose the question of how to prepare eligible lists from which additional appointments could be made. It was anticipated that there would be many applicants, since this was prior to the major emphasis now placed upon defense and war activities, and there was still considerable unemployment. Resulting eligible lists would be good for two years only, and the anticipated number of additional appointments during that period was fairly small.

Registration List Compiled

To avoid raising false hopes for too many, therefore, and to avoid collecting examination fees from people without hope of appointment, it was decided to create a registration list as a preliminary to the eligible list. All interested could place their names on the registration list. These names then would be transferred to the eligible list as needed and in the order in which they appeared on the registration list, provided applicants passed the examinations.

A registration day was set aside in August 1939 for those unskilled labor employees who had not worked the required twelve months and for all other applicants. Knowing that there would be many more registrants than could be handled at the Commission's City Hall quarters, the municipal stadium was chosen as the site. All concerned unanimously hope that this ordeal may never be restaged.

Approximately 10,000 applicants registered. Knowing that those a the top of the lists would stand good chance of employment and thos at the bottom of the lists almos none, the lines began to form tw nights prior to registration day. Al went well at first under a system o informal self-numbering started b the early arrivals. Trouble later de veloped when police, to their immedi ate regret, informed later arrival who asked for numbers that th whole system was unofficial. A rus for the gates resulted, and some wh had waited for hours did not get hig places on the registration lists.

The unskilled labor positions were grouped into a few major classes an a separate list prepared for each Applicants were permitted to registe for as many of these classes of job as they desired. At the time con sideration was given to a system o continuous registration under which those interested could report to th Civil Service Commission offices o any day and have their names adde to the bottom of the registration list to be called for examination at a later date. In view of the excessive number of registrants on the origina registration day, however, the effec tive date of the continuous registra tion program was postponed.

With the exception of institution al help, all regular appointments t unskilled labor jobs since August 193 have been made from eligible list derived exclusively from these orig inal registration lists. The registra tion lists for institutional helper soon were exhausted because such factors as low salaries, partial salary payments in the form of mainten-

ance, and problems of transportation make these jobs little sought after. Therefore, continuous registration for these jobs was not long postponed. Individuals who indicated an interest in other jobs were permitted to file postcards to be mailed to them whenever additional registrations should be decided upon.

As indicated, examination of those persons whose names appear on registration lists has been controlled by calling in only sufficient numbers of registrants to establish eligible lists to meet actual and anticipated vacancies. What sort of examination can be given to test qualifications of unskilled laborers? An examination of two parts is used by the Cleveland Commission for this purpose. Part one consists principally of an oral interview for the purpose of checking upon possession of the required qualifications. These are citizenship, good moral character, ability to read and write English, one year's residence, and age limits of eighteen and sixty-five. Some evidence of successful experience in the kind of work for which the registrant is applying also is sought at this stage.

Part two is a physical examination for determining whether applicants are physically capable of doing the work to be performed. Before taking part two, applicants pay a fifty-cent fee, which is not refundable.

Time Limit on List?

In November 1941 a new city administration came into office involving a change of party. This was not the cause for as much jubilation on the part of the winning political organization as would have been true before 1938, for the amendments of that year in addition to putting unskilled labor in the classified service, placed most other municipal jobs there also. As months went by, a job here and a job there was salvaged for the faithful, but pickings were slim. Not even unskilled labor jobs could be anticipated for those who failed to register in August of 1939.

Apparently by way of alleviating this particular difficulty, there was presented to the Civil Service Commission in a semiofficial manner, the contention that a new registration must be held because the old list was more than two years old, and hence void. Now this would be true in the case of an eligible list, but the registration list is something new in this area and, consequently, there have been no judicial rulings on it.

The Commission did not react favorably to this contention, but, as the problem was not put before the agency officially, no formal ruling was rendered. In order to clarify matters a bit, notices to appear for examination were sent to the approximately six thousand individuals still on the lists. Only five hundred showed up, and only about one-half of these could meet the qualifications referred to earlier. This, plus the fact that about 350 provisional appointments to unskilled labor positions had been made, indicated that continuous registration for common labor ought now to be applied.

A decision to that affect was made and June 15, 1942, was announced as the first day of registration. Notices to that effect were posted on the Commission bulletin boards and

the postal cards collected since 1939 were mailed.

Matters did not proceed smoothly on that first day of the new registration period. Before the day was over, Republican members of City Council appeared in the Commission offices with charges that people were coming by truckload to register, but that they were all Democrats. The allegations were that too little time had been allowed between the making of the decision and the first day of registration, and that, contrary to the usual procedure, notice of registration had not yet been printed in the official city publication. Under these circumstances the Democrats got the word to their members more quickly than did the Republicans.

The Commission agreed that it had violated its own rules in the matter of adequate legal publication. Registrations of June 15 were declared void and June 24 was designated as the opening date for new registrations. About 1,100 registered on the first day, but thereafter the daily averages of registrations received has dropped from about a hundred to a mere handful. Three weeks after the opening date the total still was less than two thousand. This represents a definite contrast to 1939 when ten thousand registered in one day.

Thus, a program of continuous registration now is in effect for all unskilled labor positions. An examination program for the first of the recent registrants also has been undertaken in order that their qualifications for placement on the eligible list for common labor may be determined. The necessity for a legal ruling as to whether the two-year maximum life applies to a registration list as well as to regularly established eligible lists has been postponed. A system of continuous registration would seem to necessitate a ruling on this point before long.

Taxpayer Has Benefited

In spite of administrative difficulties has the placing of unskilled labor in the classified service been worth while? The writer emphatically thinks that it has. Probably no astounding improvement in the type of individuals employed has resulted, since examinations for unskilled labor jobs can scarcely be very selective. The major benefit lies in the handicap to the practice of payroll padding in the unskilled labor ranks, a practice formerly common in the months immediately preceding elections. A check on monthly payrolls for a period of several years preceding 1938 has demonstrated this fact quite conclusively.

Of particular importance is the requirement that the top individual on the eligible list must be appointed. If appointments are seasonal or otherwise temporary, the names of legally appointed employees are placed on lay-off lists in accordance with their seniority. When vacancies later occur, these lay-off lists take precedence over eligible lists. Thus, while the party in power can add names to the payroll prior to elections, in doing so it may have to appoint more members of the opposing party than of its own. With the parties finding no advantage in doing this, greater independence of voting and less waste of public money result.

Comparative Tax Rates of 276 American Cities — 1942

Average tax rate shows slight decline; assessed valuations increase by small percentage; cities of 250,000-500,000 have most favorable record.

By ROSINA K. MOHAUPT
Detroit Bureau of Governmental Research, Inc.

IN SPITE of salary increases to adjust for higher costs of living, and increased costs of materials and supplies, American cities have made a concerted effort to keep the tax rates at last year's level. For the first time in seven years the average tax rate of cities over 30,000 population shows a decrease. The amount of the decrease is small, averaging five cents per thousand dollars of assessed value, and is accompanied by a 1½ per cent increase in assessed value.

Cities over 500,000 population, however, do not fall in line with this general trend. As pointed out in previous tax rate studies, these cities have experienced a series of decreases in assessed valuation which have never been restored to them. This tendency was first apparent in the 1931-32 compilation and can be traced through to the present time. It was a direct outgrowth of pre-depression assessments based on highly speculative real estate values which collapsed in the "big crash" and continued to fall during the entire decade following.

For the past six or seven years smaller cities have reported mounting assessments annually, but the larger municipalities have consistently continued to show reductions. A noticeable deceleration in the rate of this decrease in assessments may be an indication that the end of this decline is in view. For the past year assessments for the five cities over 1,000,000 (Group I in the tables) decreased less than one dollar per capita.

As in the past, the cities which have been unable to restore cuts in assessed values show the most substantial increases in tax rates over the past year. Cities over 1,000,000 population (Group I) which report a reduction in per capita assessment of forty-four

TABLE I

ANNUAL CHANGES IN ASSESSED VALUE AND AVERAGE ADJUSTED TAX RATE OF AMERICAN CITIES

	Per Cent of Change in Assessment	*Average Adjusted Tax Rate, Amount of Change*[a]
1941-42	+1.5%	—.05
1940-41	— .1	+.02
1939-40	—1.5	+.29
1938-39	— .5	+.45
1937-38	+ .8	+.65
1936-37	— .3	+.82
1935-36	+ .1	+.61

[a]Per $1,000 of assessed value.

cents show the greatest increase in adjusted tax rate, twenty-two cents per thousand dollars of assessed value. All other population groups show decreases in either the unadjusted or adjusted tax rates.

Cities between 250,000 and 500,000 (Group III) show the most favorable record. They report the greatest decrease in adjusted tax rate, thirty-one cents on every thousand dollars of assessed value, and the smallest increase in assessed value. The assessments in this population group have gone up only 1.6 per cent, the smallest increase reported by any group except cities over 1,000,000. Although the adjusted tax rates of cities between 50,000 and 100,000 have gone up te cents, this is due to the fact tha assessments were made at a highe percentage of true cash value than i the past. This is apparent from th fact that the actual unadjusted rat levied went down eight cents.

Table V compares the change i assessed value over a one-year perio and a five-year period and show that the cities over 500,000 (Group I and II) suffered reductions i assessments of approximately 2¼ pe cent in contrast to the increase i assessments of roughly 4½ per cent i cities under 250,000 (Groups IV, V and VI). Cities of medium size (be tween 250,000 and 500,000) reporte

TABLE II

NUMBER OF CITIES REPORTING DECREASED ADJUSTED TAX RATE 1941-42

Population Group[b]	*Decrease*	*Increase*	*No Chang*
I	1	3	1
II	3	4	2
III	6	11	6
IV	23	15	13
V	34	31	15
VI[c]	49	40	14
Total	116	104	51

TABLE III

COMPARISON OF 1941 AND 1942 AVERAGE UNADJUSTED AND ADJUSTED TAX RATES OF 271 AMERICAN CITIES

Population Group[b]	*Average Unadjusted Rates Per $1,000 of Assessed Value*			*Average Adjusted Rates Per $1,000 of Assessed Value*		
	1942	*1941*	*Decrease*	*1942*	*1941*	*Decrease*
I	$48.84	$48.83	$+ .01	$30.79	$30.57	$+ .22
II	33.99	33.98	+ .01	28.43	28.56	.13
III	43.24	43.78	.54	27.39	27.70	.31
IV	39.27	40.34	1.07	28.51	28.67	.16
V	38.41	38.49	.08	27.28	27.18	+ .10
VI[c]	35.98	36.30	.32	26.20	26.26	.06
Total	$38.03	$38.49	$ .46	$27.21	$27.26	$ .05

[b]The United States Census groups cities according to population as indicated tabulations at end of this article.

[c]Group VI as defined by the Bureau of the Census includes cities between 25,0 and 50,000 population, but in this study cities under 30,000 are not compiled.

n average increase in assessments of nly 1.6 per cent. Table IV shows nat the cities which reported little or o increase in assessed valuation Groups I, II, and III) showed the reatest increase in tax rates over the ve-year period. A majority of these me cities reported either increased unchanged tax rates during the ast year, whereas decreased tax ates predominated in the smaller opulation groups.

Actual Tax Rates

The rates reported in this compilaon are those actually levied on one housand dollars of assessed valuation y the various units of government. The total actual tax rate, therefore, represents the total amount levied on property by all units of government. In some states there are as many as eight or ten special districts performing services for property. Since the form of this compilation is very compact, it has been necessary to group all of these special districts under four headings: city, school, county and state. The proper classification of the various ad hoc units of government under one of these four headings is not always clear-cut and at times is more or less arbitrary. The general rule applied is to include under city tax rate all levies which are usually considered

TABLE IV
COMPARISON OF 1937 AND 1942 AVERAGE UNADJUSTED AND ADJUSTED TAX RATES OF 224 AMERICAN CITIES

opulation Group[b]	*Average Unadjusted Rates Per $1,000 of Assessed Value*			*Average Adjusted Rates Per $1,000 of Assessed Value*		
	1942	*1937*	*Increase*	*1942*	*1937*	*Increase*
I	$48.84	$46.32	$2.52	$30.79	$28.08	$2.71
II	33.99	31.67	2.32	28.43	26.52	1.91
III	43.24	40.86	2.38	27.39	25.19	2.20
IV	39.63	38.14	1.49	28.81	27.01	1.80
V	38.27	36.56	1.71	26.64	24.92	1.72
VI[c]	36.37	35.12	1.25	26.94	25.82	1.12
Total	$38.54	$36.66	$1.88	$27.44	$25.84	$1.60

TABLE V
CHANGES IN ASSESSED VALUE OVER ONE-YEAR AND FIVE-YEAR PERIOD

Population Group[b]	*Average Per Capita Assessed Value*		*Per Cent Change in Assessment*	*Per Cent Change in Assessment*
	1942	*1941*	*1941-42*	*1937-42*
I	$1589	$1589	0	—2.2%
II	1615	1573	+2.6%	—2.2
III	1188	1170	+1.6	+1.6
IV	1212	1172	+3.4	+4.8
V	1240	1216	+1.9	+4.4
VI[c]	1205	1167	+3.3	+4.3
Total	$1394	$1373	+1.5%	+ .2%

[b]The United States Census groups cities according to population as indicated in abulations at end of this article.

[c]Group VI as defined by the Bureau of the Census includes cities between 25,000 nd 50,000 population, but in this study cities under 30,000 are not compiled.

in a majority of the municipalities studied, as falling within their jurisdiction. This includes the levies of park, library, relief, and sanitary districts. Levies of districts which do not come under the heading of city or school are included with the county tax rate. Wherever the tax rates of ad hoc units of government were included in either the city or county rates footnotes indicate the amount and nature of such additions.

Adjusted Tax Rates

A comparison of actual tax rates levied in various cities is misleading unless such rates are adjusted for variations in assessing procedures and legal provisions. In a majority of states the law prescribes a legal basis of assessment of 100 per cent of true value. However, this is not universally true. The tax laws of North Dakota and Washington specify that the legal basis of assessment shall be 50 per cent of true value; Alabama and Iowa require assessments at 60 per cent. In Arkansas, the State Corporation Commission has been made responsible for the determination of what the assessment ratio shall be and has set it at 50 per cent. The California law requires that assessments be in proportion to value, but does not indicate what that proportion shall be.

Even in cities where legal requirements specify assessments at full or true cash value extreme care must be exercised in comparing actual rates levied for it is a well known fact that assessments often fall far below the legal requirements. As a matter of fact it may be said that assessment at full cash value or 100 per cen of the legal basis is the exceptio rather than the rule.

Because of these variations in lega requirements and actual assessin practices, actual tax rates levied ar adjusted by applying to them the es timated ratio of assessed valuatio to true cash value for each city. Th adjusted tax rates computed by ap plying these estimated assessmen ratios to the actual tax rates are a on a uniform 100 per cent basis o assessment and are therefore com parable.

While it is a fairly simple proced ure to apply the assessment ratio t the actual tax rate to obtain the ad justed tax rate, the determination o the assessment ratio is practically im possible. A detailed annual analysi of the assessed values and sellin prices of all types of property repre sented on the assessment rolls i necessary to determine this figur Great care must be exercised to elim inate all but the bona fide, true sale The tax commissions of some state have attempted to estimate assess ment ratios for the various cities an counties within their boundaries. Ca ifornia, Illinois, Kentucky, New York Oregon, and Washington make ar nual studies to determine these ra tios. In some cities studies have bee carried on from time to time by loca bodies, but in a vast majority of in stances there is little, if any, tangibl evidence to support the assessmen ratios reported.

The difficulty of obtaining a fai estimate is illustrated by the frequen differences which arise between stat and local officials. This is particularl

true in the states of Illinois and New York and instances of any substantial differences are indicated in the footnotes. A point which is frequently overlooked is the fact that the assessment ratio is an average figure for the entire city and covers all types of property. Where different types of property are assessed at different ratios, to apply the average assessment ratio reported in this compilation to any single piece or type of property is likely to lead to serious errors, and should be avoided.

A closely related problem is encountered in such states as California, Pennsylvania, and Texas where the county assesses property at a different ratio of true value from the city. In such cases the total actual tax rates levied by the city and the county are adjusted individually and added to arrive at the total adjusted tax rate. The assessment ratio reported in the compilation is the weighted average of the two.

In a few instances, Pittsburgh, for instance, land is taxed at a different rate from buildings. In such cases the rate shown is the weighted average of the various individual rates.

Method of Compiling

This is the twenty-first annual tabulation of tax rates of cities over 30,000 population and is made possible through the coöperation of city and county officials, chambers of commerce, and bureaus of governmental research throughout the country. The material presented in this compilation is gathered by questionnaire.

This year Canadian cities were not included in the tabulation. Figures are shown for 276 American cities. Tables presenting 1941-42 comparisons are based on the 271 cities for which complete data in both years were available. For the 1937-42 comparisons, 224 complete schedules were available.

The cities are arranged in order of their 1940 population as determined in the decennial census. It should be noted that the composition of the population groups is somewhat different from that of previous years. This change was made to conform with changes initiated by the Bureau of the Census in its recent reports.

Assessment figures reported are those set by the cities and are different from the county figures in those jurisdictions in which the county assesses at a different ratio. Because of different tax rates on real and personal property and varying bases of assessment it is impossible to determine the total tax levies by multiplying the assessed values shown by the total tax rates. This is a common misuse of the figures in this compilation and should be avoided.

(See following pages for complete tabulation.)

— Buy United States War Bonds and Stamps —

COMPARATIVE TAX RATES OF 276 AMERICAN CITIES FOR 1942

Compiled by the Detroit Bureau of Governmental Research from Data Furnished by City Officials and Members of the Governmental Research Association

		Census 1940	Assessed Value	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	Date City Taxes (or 1st Installment) Are Due	No. of Payments City Taxes	Actual Tax Rate as Levied Per $1,000 Assessed Valuation: City	School	County	State	Total	Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	Amount of Homestead Exemption	
	Group I																
	Population 1,000,000 or over																
1	New York, N. Y.[1]	7,454,995	$16,115,642,742	100		July 1	Oct. 1	2	$22.17*	$ 7.15*	$ .48*	—	$29.80	—	—		1
2	Chicago, Ill.[2]	3,396,808	1,935,481,424	70	30	Jan. 1	——	2	56.30	35.60	7.00	N	98.90	37	36.59		2
3	Philadelphia, Pa.[3]	1,931,334	3,136,832,739	79	21	Jan. 1	Jan. 25	1	17.00	11.75	N	N	28.75	100	28.75		3
4	Detroit, Mich.[4]	1,623,452	2,724,495,430	73	27	July 1	Aug. 15	2	18.95	10.03	4.85	N	33.83	100	33.83		4
5	Los Angeles, Cal.[4]	1,504,277	1,365,765,665	81	19	July 1	Nov. 1	2	17.01	15.94	19.98	N	52.93	50	26.46		5
	Group II																
	Population 500,000 to 1,000,000																
6	Cleveland, Ohio[5]	878,336	1,260,962,930	84	16	Jan. 1	Apr. 28	2	16.57	9.90	5.33	N	31.80	80	25.44		6
7	Baltimore, Md.[6]	859,100	1,595,886,470	68	32	Jan. 1	Jan. 1	Op.	21.20	5.30	N	1.40	27.90	100	27.90		7
8	St. Louis, Mo.	816,048	1,064,467,520	87	23	Apr. 8	Sept. 15	4	17.50	8.70	N	1.20	27.40	85	23.29		8
9	Boston, Mass.	770,816	1,466,138,400	95	5	Jan. 1	July 1	10	27.24	8.88	2.08	2.80	41.00	100	41.00		9
10	Pittsburgh, Pa.[7]	671,659	1,031,839,080	100		Jan. 1	Jan. 1	12	16.69	11.75	7.75	N	36.19	80	28.95		10
11	Washington, D. C.[8]	663,091	1,451,303,009	91	9	July 1	Sept. 1	2	—	—	N	N	17.50	90	15.75		11
12	San Francisco, Cal.[9]	634,536	826,470,320	86	14	July 1	Oct. 26	2	36.05	7.91	N	N	43.96	50	21.98		12
13	Milwaukee, Wis.[10]	587,472	817,872,040	90	10	Jan. 1	Jan. 1	10	16.39	11.01	10.63	.35	38.38	95	36.46		13
14	Buffalo, N. Y.[11]	575,901	909,868,130	100		July 1	July 1	2	25.28	7.34	8.96	.22	41.80	84	35.11		14

See also general notes at end of tabulation.
N=None. —=Figures or breakdown not available. Op.=Optional.
*=Estimated.

§These cities reported different assessment ratios for the city and county, or for land and buildings. The figure shown is the weighted average (to the nearest integer) of the several ratios.

NO STATE LEVY ON PROPERTY in the following states: California, Delaware, Florida, Illinois, Michigan, New Hampshire, North Carolina, Ohio, Oklahoma, Oregon (this year), Rhode Island, South Dakota, Vermont, and Virgina. No state tax levy on real estate in Pennsylvania.

[1]**New York City.** Rate shown is for borough of Manhattan. Total rate for Bronx is $29.80; Brooklyn, $29.70; Queens, $31.40; and Richmond, $30.00. Total rates include levy for reassessment of special assessments which are borough-wide in character. Breakdown of total rate estimated from appropriations. Local authorities report assessments far in excess of 100% of true cash value although State Tax Commission publishes 95% assessments for 1942-43. See footnote o.

[2]**Chicago.** City rate includes $11.50 park and $8.00 sanitary district rates. County rate includes $1.00 forest preserve. See footnote aa.

[3]**Philadelphia.** City rate includes levy for county which is consolidated with city. Assessment includes approximately $725,000,000 "money at interest" taxed at 4 mills by the city and county each. See footnote t.

[4]**Los Angeles.** County rate includes $1.70 flood control on land and improvements only and $4.80 metropolitan water.

[5]**Cleveland.** Assessed value does not include intangible personalty assessed on income at from 2 to 5 mills, but does include approximately $160,000,000 tangible personal property taxed at same rate as realty but assessed at 50% to 70% of full value. See footnote q.

[6]**Baltimore.** Assessed value includes $47,500,000 shares of banks and trust companies, $224,000,000 deposits in savings banks, and $56,629,500 railroad securities taxed at $10.00, $1.875, and $3.00 respectively. School rate estimated from appropriations.

[7]**Pittsburgh.** City rate is average of $22.50 rate on land and $11.25 on buildings. Because of varying proportions of land to building on different pieces of property, the rate actually varies from $10 to $20. See footnote t.

[8]**Washington, D. C.** Valuation does not include intangible personalty subject to income tax. School rate included in city. Home owners may pay in four installments.

[9]**San Francisco.** Assessed value does not include $187,493,850 solvent credits taxable at one mill. Combined city-county governmental organization.

[10]**Milwaukee.** City rate includes $2.40 for retirement of debt of Metropolitan Sewerage Commission.

[11]**Buffalo.** City rate includes $2.00 debt service for schools.

		Census 1940	Assessed Value	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	Date City Taxes (or 1st Installment) Are Due	No. of Payments City Taxes	Actual Tax Rate as Levied Per $1,000 Assessed Valuation: City	School	County	State	Total	Ratio of Assessed Value to True Value (Per Cent)	Tax Rate on 100% Basis of Assessment	Amount of Homestead Exemption	
	Group III																
	Population 250,000 to 500,000																
15	New Orleans, La.[12]	494,537	505,762,489	69	31	Jan. 1	Jan. 1	2	21.50	7.00	5.50	5.75	39.75	71§	28.38	2,000[g]	15
16	Minneapolis, Minn.[k]	492,370	230,613,836	83	17	Jan. 1	Jan. 5	4	53.80	25.63	11.90	8.67	100	35	35.00	4,000[k]	16
17	Cincinnati, Ohio[13]	455,610	869,909,170	86	14	Jan. 1	Dec. 20	10	10.70	7.49	3.01	N	21.20	80	16.96		17
18	Newark, N. J.[n]	429,760	695,907,970	75	25	Jan. 1	Feb. 1	4	31.30	12.10	6.80	2.70	52.90	100	52.90		18
19	Kansas City, Mo.[14]	399,178	509,650,341	70	30	May 1	June 1	1	14.75	14.00	6.90	1.20	36.85	75	27.63		19
20	Indianapolis, Ind.[e]	386,972	523,786,450	72	28	Jan. 1	Jan. 1	2	14.35	9.56	7.19	1.40	32.50	75	24.38		20
21	Houston, Tex.[w]	384,514	368,113,900	73	27	Jan. 1	July 1	Op.	19.75	11.10	8.60	7.50	46.95	47§	21.87	3,000[w]	21
22	Seattle, Wash.[15]	368,302	248,336,903	77	23	Jan. 1	Feb. 9	2	22.40	13.50	13.60	2.40	51.90	47	24.39		22
23	Rochester, N. Y.[o]	324,975	526,479,463	100		Jan. 1	Jan. 1	4	19.40	10.55	11.03	—	40.98	90	36.88		23
24	Denver, Colo.[16]	322,412	374,880,660	71	29	Jan. 1	Jan. 1	2	17.15	16.00	N	4.25	37.40	80	29.92		24
25	Louisville, Ky.[17]	319,077	436,113,403	72	28	Sept. 1	May 1	1	16.15	7.85	4.00	.50	28.50	85	24.23		25
26	Columbus, Ohio[q]	306,087	381,167,740	78	22	Jan. 1	Jan. 20	2	8.10	8.20	2.60	N	18.90	100	18.90		26
27	Portland, Ore.[18]	305,394	316,443,610	84	16	July 1	Nov. 15	4	21.90	13.60	14.10	N	49.60	57	28.27		27
28	Atlanta, Ga.[19]	302,288	359,376,399	70	30	Jan. 1	May 1	3	11.20	6.30	13.50	5.00	36.00	59§	21.20	2,000[d]	28
29	Oakland, Cal.[20]	302,163	273,124,330	—	—	July 1	Nov. 1	2	20.90	15.92	15.48	N	52.30	35	18.31		29
30	Jersey City, N. J.[n]	301,173	599,595,520	90	10	Jan. 1	Feb. 1	4	26.12	10.35	13.80	3.46	53.73	100	53.73		30
31	Dallas, Tex.[w]	294,734	306,151,560	68	32	Oct. 1	Oct 1	2	17.00	7.50	7.00	7.50	39.00	53	20.67	3,000[w]	31
32	Memphis, Tenn.[21]	292,942	301,123,702	71	29	Jan. 1	May 1	4	14.80	6.50	8.70	.80	30.80	85	26.18		32
33	St. Paul, Minn.[22]	287,736	132,239,478	83	17	Jan. 1	Jan. 5	2	43.34	20.00	30.69	8.67	102.70	35	35.94	4,000[k]	33
34	Toledo, Ohio[q]	282,349	443,000,000	89	11	Jan. 1	Dec. 20	2	7.86	8.15	2.59	N	18.60	100	18.60		34
35	Birmingham, Ala.[a]	267,583	178,930,321	85	15	Sept. 1	Oct. 1	4	11.50	6.50	11.50	6.50	36.00	30	10.80	2,000[a]	35
36	San Antonio, Tex.[w]	253,854	214,216,410	75	25	June 1	Apr. 1	1	18.60	10.30	6.50	7.50	42.90	64§	27.28	3,000[w]	36
37	Providence, R. I.[23]	253,504	505,017,720	80	20	Oct. 1	Oct. 1	4	25.00	—	N	N	25.00	110	27.50		37
	Group IV																
	Population 100,000 to 250,000																
38	Akron, Ohio	244,791	283,000,000[u]	70	30	Jan. 1	Dec. 20	2	15.12	11.33	3.11	N	29.56	60	17.74		38
39	Omaha, Neb.	223,844	245,121,328	77	23	Jan. 1	Jan. 1	2	16.25	15.00	4.91	3.04	39.20	70	27.44		39
40	Dayton, Ohio[24]	210,718	313,194,230	100		Jan. 1	Dec. 20	2	8.61	9.30	3.49	N	21.40	80	17.12		40

[12]**New Orleans.** Figure in county column is levee and flood reparation rate.

[13]**Cincinnati.** Intangible personalty taxed on income not included in assessed valuation.

[14]**Kansas City.** Park rate of $.25 and boulevard rate of $.10 on front footage of land only not included.

[15]**Seattle.** County rate includes $1.30 Port of Seattle rate. See footnote y.

[16]**Denver.** Consolidated city-county rate due to city-county governmental organization.

[17]**Louisville.** Real estate rate shown. Rate on personal property is $33.00.

[18]**Portland, Ore.** City rate includes $1.53 dock and $.60 port rates. No state property tax levy this year.

[19]**Atlanta.** School rate includes $1.50 levied on property in city limits for county schools. See footnote d.

[20]**Oakland.** County rate includes $2.00 for municipal water district, $.08 for mosquito abatement, and $.50 for regional park district.

[21]**Memphis.** City rate includes $1.10 park and $.30 library rates.

[22]**St. Paul.** Homestead property taxed at $94.27 ($32.99 adjusted). See footnote k.

[23]**Providence.** Assessed value does not include $195,511,800 intangible personal property taxed at four mills. See footnote u.

[24]**Dayton.** City rate includes $2.64 and county rate includes $.37 conservancy rate for flood control.

		Census 1940	Assessed Value	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	Date City Taxes (or 1st Installment) Are Due	No. of Payments City Taxes	Actual Tax Rate as Levied Per $1,000 Assessed Valuation: City	School	County	State	Total	Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	Amount of Homestead Exemption	
41	Syracuse, N. Y.[o]	205,967	345,159,117	100		Jan. 1	Jan. 1	4	19.73	9.57	10.53	.22	40.05	100	40.05		41
42	Oklahoma City, Okla.[25]	204,424	118,873,409	88	12	July 1	Jan. 1	4	17.92	19.45	10.31	N	47.68	40	19.07	1,000[r]	42
43	San Diego, Cal.	203,341	184,034,558	77	23	July 1	Nov. 1	2	19.70	18.00	19.30	N	57.00	50	28.50		43
44	Worcester, Mass.[h]	193,694	267,513,900	90	10	Jan. 1	Oct. 1	Op.	26.45	8.74	.99	1.82	38.00	100	38.00		44
45	Richmond, Va.	193,042	318,022,306	85	15	Feb. 1	June 1	10	14.50	7.50	N	N	22.00	100	22.00		45
46	Honolulu, Hawaii[26]	179,358	143,939,466	—	—	Jan. 1	June 20	2	25.95	—	N	N	25.95	80	20.76	3,250	46
47	Fort Worth, Tex.[27]	177,662	168,773,900	74	26	Oct. 1	Oct. 1	2	21.90	11.00	9.00	5.80	47.70	61§	29.33	3,000[w]	47
48	Jacksonville, Fla.[28]	173,065	85,295,700	88	12	Jan. 1	Nov. 1	1	20.50	8.00	6.47	N	34.97	71§	24.72	5,000[c]	48
49	Miami, Fla.[29]	172,172	198,600,770	88	12	July 1	——	1	29.90	—	—	N	—	—	—	5,000[c]	49
50	Youngstown, Ohio[30]	167,720	274,530,580	87	13	Jan. 1	Feb. 5	2	7.96	8.03	2.61	N	18.60	80	14.88		50
51	Nashville, Tenn.	167,402	169,813,715	70	30	Aug. 1	Aug. 1	2	17.66	3.34	9.10	11.30	41.40	100	41.40		51
52	Hartford, Conn.[31]	166,267	382,086,043	80	20	Apr. 1	Apr. 1	4	18.60	11.65	.54	1.21	32.00	100	32.00		52
53	Grand Rapids, Mich.[j]	164,292	197,262,175	89	11	July 1	July 1	1	9.16	7.80	3.10	N	20.06	100	20.06		53
54	Long Beach, Cal.[32]	164,271	237,857,335	—	—	July 1	Nov. 1	2	11.22	14.50	19.99	N	45.71	54§	24.55		54
55	New Haven, Conn.	160,605	313,670,198	82	18	Jan. 1	Jan. 1	2	16.00	10.51	.36	.63	27.50	100	27.50		55
56	Des Moines, Iowa[33]	159,819	140,897,534	77	23	Apr. 1	Jan. 1	2	18.66	22.45	16.75	1.25	59.11	68	40.19	2,500[f]	56
57	Flint, Michigan[j]	151,543	217,709,210	79	21	July 1	July 1	3	9.47	7.52	3.35	N	20.34	100	20.34		57
58	Salt Lake City, Utah[34]	149,934	141,882,479	66	34	Jan. 1	Nov. 1	1	15.00	13.17	6.50	4.70	39.37	70	27.56	Note[x]	58
59	Springfield, Mass.	149,554	255,466,360	92	8	Jan. 1	July 1	2	20.38	12.02*	1.38	2.42	36.20	100	36.20		59
60	Bridgeport, Conn.	147,121	270,408,035	72	28	Apr. 1	Apr. 1	2	21.61	5.52	.20	.97	28.30	100	28.30		60
61	Norfolk, Va.[35]	144,332	163,000,000*	87	13	Jan. 1	Mar. 15	4	25.00	—	N	N	25.00	80	20.00		61
62	Yonkers, N. Y.[o]	142,598	292,296,453	100		Jan. 1	Jan. 30	4	24.14	9.65	5.43	.18	39.40	99	39.01		62
63	Tulsa, Okla.[r]	142,157	115,928,028	81	19	July 1	Oct. 1	4	20.55	18.04	7.05	N	45.64	50	22.82	1,000[r]	63
64	Scranton, Pa.[36]	140,404	99,513,551	100		Jan. 1	Jan. 15	4	19.80	24.00	9.20	N	53.00	70	37.10		64
65	Paterson, N. J.[n]	139,656	163,919,229	90	10	Jan. 1	Feb. 1	4	17.47	15.92	8.36	2.85	44.60	80	35.68		65
66	Albany, N. Y.[37]	130,577	241,565,186	100		Jan. 1	Jan. 1	1	26.99	—	7.82	.17	34.98	96	33.58		66
67	Chattanooga, Tenn.	128,163	Not reporting														67
68	Trenton, N. J.[n]	124,697	151,490,108	83	17	Jan. 1	Feb. 1	4	19.39	17.14	8.25	2.82	47.60	85	40.46		68
69	Spokane, Wash.[y]	122,001	77,593,751	76	24	Jan. 1	Mar. 15	2	18.00	11.50	10.50	2.20	42.20	47	19.83		69
70	Kansas City, Kans.	121,458	85,389,731*	78	22	Jan. 1	Nov. 11	2	21.96	21.80	12.70	1.99	58.45	50	29.23		70

[25]**Oklahoma City.** First $1,000 of homestead assessment taxed at $12.52 ($5.01 adjusted).

[26]**Honolulu.** City rate covers cost of school and county government. Land assessed at 60%, improvements at 100% of true value. *Homestead Exemption:* First $1,500 of assessed value plus one-half of value between $1,500 and $5,000, maximum $3,250.

[27]**Fort Worth.** City rate includes $3.60 water control.

[28]**Jacksonville.** County rate includes $.25 navigation and $.43 air base authority rates.

[29]**Miami.** School and county rates not available. City assessment is approximately 60% of true cash value.

[31]**Hartford.** City rate includes $.93 metropolitan district rate.

[32]**Long Beach.** County rate includes $4.80 metropolitan water and $1.70 flood control rates.

[33]**Des Moines.** Moneys and credits ($38,783,743) taxed at six mills not included in assessed value. See general footnote f.

[34]**Salt Lake City.** County rate includes $.10 water district and $.20 mosquito abatement rates. See general footnote u.

[35]**Norfolk, et al.** School rate included in city rate.

[36]**Scranton.** City rate is weighted average of $27.82 on land and $13.91 on buildings. See footnote t.

		Census 1940	Assessed Value	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	Date City Taxes (or 1st Installment) Are Due	No. of Payments City Taxes	Actual Tax Rate as Levied Per $1,000 Assessed Valuation: City	School	County	State	Total	Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	Amount of Homestead Exemption	
71	Fort Wayne, Ind.[38]	118,410	170,000,000*	77	23	Jan. 1	May 3	2	6.50	8.80	5.40	1.20	21.90	75	16.43		71
72	Camden, N. J.[n]	117,536	135,851,846	79	21	Jan. 1	Feb. 1	4	20.95	15.04	10.04	2.77	48.80	70	34.16		72
73	Erie, Pa.[t]	116,955	125,424,320	100		Jan. 1	Jan. 1	Op.	14.75	17.00	7.00	N	38.75	94§	36.30		73
74	Fall River, Mass.	115,428	Not reporting														74
75	Wichita, Kans.	114,966	125,496,202	75	25	Jan. 1	Nov. 1	2	15.85	17.98	8.78	1.99	44.60	65	28.99		75
76	Wilmington, Del.	112,504	163,215,125	98	2	July 1	July 1	—	14.50	1.50	4.00	N	20.00	80	16.00		76
77	Gary, Ind.[39]	111,719	135,828,305	65	35	Jan. 1	May 4	2	11.75	12.80	11.05	1.40	37.00	40	14.80		77
78	Knoxville, Tenn.[35]	111,580	131,674,170	73	27	Jan. 1	May 1	12	26.00	—	15.20	.80	42.00	80	33.60		78
79	Cambridge, Mass.	110,879	Not reporting														79
80	Reading, Pa.[t]	110,568	142,356,950	100		Jan. 1	Mar. 1	1	11.00	15.00	6.50	N	32.50	94§	30.68		80
81	New Bedford, Mass.[35]	110,341	95,703,275	88	12	Jan. 1	July 1	2	41.64	—	1.77	3.19	46.60	100	46.60		81
82	Elizabeth, N. J.[n]	109,912	136,446,148	88	12	Jan. 1	Feb. 1	4	16.86	16.56	7.12	2.86	43.40	100	43.40		82
83	Tacoma, Wash.[40]	109,408	50,058,482	74	26	Jan. 1	Feb. 15	2	22.33	13.00	13.51	2.62	51.46	50	25.73		83
84	Canton, Ohio[q]	108,401	152,768,920	78	22	Jan. 1	June 20	2	5.20	8.70	2.60	N	16.50	80	13.20		84
85	Tampa, Fla.[41]	108,391	86,500,770	70	30	July 1	June 1	—	29.00	—	—	—	—	—	—	5,000[c]	85
86	Sacramento, Cal.[42]	105,958	130,863,300	87	13	July 1	Nov. 1	2	18.90	16.95	13.95	N	49.80	58§	29.06		86
87	Peoria, Ill.[43]	105,087	81,887,614	69	31	Jan. 1	Feb. 1	2	29.25	17.50	4.25	N	51.00	35	17.85		87
88	Somerville, Mass.	102,177	113,069,300	82	18	Jan. 1	Oct. 1	10	24.06	11.03	1.19	4.72	41.00	100	41.00		88
89	Lowell, Mass.[35]	101,389	93,732,375	92	8	Jan. 1	Oct. 15	10	41.97	—	1.33	2.70	46.00	100	46.00		89
90	South Bend, Ind.[e]	101,268	147,420,200	73	27	Jan. 1	May 1	2	8.05	11.55	7.20	1.20	28.00	70	19.60		90
91	Duluth, Minn.[44]	101,065	47,298,244	78	22	Jan. 1	Jan. 5	4	42.82	38.41	22.40	8.67	112.30	33	37.06	4,000[k]	91
92	Charlotte, N. C.[45]	100,899	121,608,690	75	25	July 1	Oct. 5	12	10.95	2.85	8.40	N	22.20	67	14.87	Note[p]	92
93	Utica, N. Y.[o]	100,518	124,527,785	100		Jan. 1	June 1	2	26.73	10.13	8.82	.20	45.88	80	36.70		93
	Group V																
	Population 50,000 to 100,000																
94	Waterbury, Conn.	99,314	178,786,058	75	25	Jan. 1	May 1	2	19.90	9.23	.32	1.30	30.75	80	24.60		94
95	Shreveport, La.[g]	98,167	102,544,560	65	35	Jan. 1	Dec. 1	1	16.00	4.00	2.00	5.75	27.75	67	17.59	2,000[g]	95
96	Lynn, Mass.	98,123	131,805,105	92	8	Jan. 1	July 1	2	21.51	9.85	1.57	2.87	35.80	100	35.80		96
97	Evansville, Ind.[46]	97,062	120,851,700	—	—	Jan. 1	May 1	2	10.30	10.00	12.10	1.50	33.90	75	25.42		97
98	Allentown, Pa.[t]	96,904	106,003,700	100		Jan. 5	Apr. 1	4	12.40	15.00	5.00	N	32.40	75	24.30		98
99	El Paso, Tex.	96,810	80,530,400	73	27	Mar. 1	Dec. 1	2	13.50	11.50	8.00	5.80	38.80	63§	24.40	3,000[w]	99
100	Savannah, Ga.	95,996	Not reporting														100

[38]**Fort Wayne.** City rate includes $.80 library rate. County rate includes $1.30 township rate.

[39]**Gary.** City rate includes $1.95 sanitary district rate. County rate includes $5.37 township rate.

[40]**Tacoma.** City rate includes $2.50 park rate. County rate includes $2.25 port district rate. See general footnote y.

[41]**Tampa.** Rate of District A (53% of entire city) shown.

[42]**Sacramento.** County rate includes $.30 utility district and $.30 flood control rates.

[43]**Peoria.** City rate includes $2.05 park, $3.80 sanitary district, and $3.00 town rates. See general footnote aa.

[44]**Duluth.** Rate shown applies to non-homestead property. Rate on homesteads is $103.87 ($34.28 adjusted). See general footnote k.

[45]**Charlotte.** Assessed value for 1942 subject to increase by amount of late returns which come in until June 30, 1943.

[46]**Evansville.** City rate includes $.80 library rate. County rate includes $5.40 township rate.

		Census 1940	Assessed Value	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	Date City Taxes (or 1st Installment) Are Due	No. of Payments City Taxes	Actual Tax Rate as Levied Per $1,000 Assessed Valuation: City	School	County	State	Total	Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	Amount of Homestead Exemption	
101	Little Rock, Ark.	88,039	Not reporting														101
102	Austin, Tex.	87,930	72,369,860	81	19	Jan. 1	Jan. 1	1	16.70	6.20	8.00	5.80	36.70	60§	22.17	3,000[w]	102
103	Schenectady, N. Y.[47]	87,549	156,253,712	100		Jan. 1	Jan. 2	4	20.08	9.88	7.03	.16	37.15	110	40.87		103
104	Wilkes-Barre, Pa.[t]	86,236	85,290,561	100		Jan. 1	May 1	Op.	14.50	17.50	6.20	N	38.20	100	38.20		104
105	Berkeley, Cal.	85,547	Not reporting														105
106	Rockford, Ill.[48]	84,637	57,014,486	72	28	Jan. 1	June 1	2	24.50	21.40	4.60	N	50.50	40	20.20		106
107	Lawrence, Mass.	84,323	84,233,300	91	9	Jan. 1	Oct. 1	2	20.71	13.70	2.50	2.89	39.80	100	39.80		107
108	Harrisburg, Pa.	83,893	Not reporting														108
109	Saginaw, Mich.[j]	82,794	104,377,963	82	18	July 1	July 1	8	9.03	5.77	3.20	N	18.00	80	14.40		109
110	Glendale, Cal.[49]	82,582	66,757,270	63	37	July 1	Nov. 1	2	12.20	21.64	15.19	N	49.03	50	24.52		110
111	Sioux City, Iowa[50]	82,364	78,525,037	76	24	Apr. 1	Jan. 1	2	17.01	19.59	12.97	—	49.57	60	29.74	2,500[f]	111
112	Lincoln, Neb.[51]	81,984	95,399,492	78	22	Sept. 1	Oct. 1	2	11.48	15.25	3.51	2.99	33.23	80	26.58		112
113	Pasadena, Cal.[52]	81,864	127,431,260	84	16	July 1	Oct. 13	1	11.61	17.34	15.19	N	44.14	56§	24.97		113
114	Altoona, Pa.	80,214	Not reporting														114
115	Winston-Salem, N. C.	79,815	107,836,515	—	—	July 1	Oct. 1	1	12.85	2.15	5.00	N	20.00	70	14.00	Note[p]	115
116	Bayonne, N. J.[n]	79,198	130,082,332	84	16	Jan. 1	Feb. 1	4	23.97	16.89	11.21	2.83	54.90	100	54.90		116
117	Huntington, W. Va.[z]	78,836	116,176,300	59	41	July 1	Oct. 1	2	5.00	9.43	4.64	.10	19.17	80	15.34	Note[z]	117
118	Lansing, Mich.[j]	78,753	111,601,230	82	18	May 1	July 20	1	14.38	9.80	5.00	N	29.18	80	23.34		118
119	Mobile, Ala.[a]	78,720	44,203,140	75	25	Oct. 1	Dec. 1	1	7.50	3.00	18.50	6.50	35.50	60	21.30	2,000[a]	119
120	Binghamton, N. Y.	78,309	Not reporting														120
121	Montgomery, Ala.	78,084	Not reporting														121
122	Niagara Falls, N. Y.[o]	78,029	154,417,394	100		Jan. 1	Nov. 1	2	17.40	11.04	4.93	—	33.37	84	28.03		122
123	Manchester, N. H.[35]	77,685	88,771,497	81	19	Jan. 1	July 1	—	29.75	—	6.32	.18	36.25	100	36.25		123
124	Quincy, Mass.	75,810	Not reporting														124
125	Pawtucket, R. I.[u]	75,797	161,517,670	68	32	Jan. 1	Oct. 15	4	21.00	—	N	N	21.00	100	21.00		125
126	St. Joseph, Mo.	75,711	60,831,720	72	28	Apr. 20	May 5	1	15.00	12.80	7.50	1.50	36.80	65	23.92		126
127	East St. Louis, Ill.	75,609	Not reporting														127
128	Springfield, Ill.	75,503	Not reporting														128
129	Portland, Me.[53]	73,643	79,389,600	77	23	Jan. 1	Oct. 1	Op.	28.83	11.24	1.76	6.17	48.00	90	43.20		129
130	Charleston, S. C.	71,275	18,335,173	65	35	Jan. 1	Jan. 1	—	62.00	34.00	14.00	1.00	111.00	25	27.75		130
131	Springfield, Ohio	70,662	Not reporting														131
132	Troy, N. Y.[o]	70,304	73,443,950	100		Jan. 1	Jan. 1	2	31.93	9.22	12.80	—	53.95	80	43.16		132

[47]**Schenectady.** Assessment ratio is estimated at widely divergent figures by various sources (from 85% to 160%). See footnote o.

[48]**Rockford.** City rate includes $4.20 township, $1.70 park, and $6.60 sanitary district rate. See general footnote aa.

[49]**Glendale.** Rates shown are for districts 2 and 3 (36% of assessed value). Rates for district 1 total $49.08.

[50]**Sioux City.** Assessed value does not include $11,746,746 moneys and credits taxed at 6 mills. See general footnote f.

[51]**Lincoln.** City rate includes $1.00 sanitary district rate.

[52]**Pasadena.** County rate includes $1.70 flood control rate.

[53]**Portland, Me.** County rate includes $.35 bridge district rate.

		Census 1940	Assessed Value	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	Date City Taxes (or 1st Installment) Are Due	No. of Payments City Taxes	Actual Tax Rate as Levied Per $1,000 Assessed Valuation: City	School	County	State	Total	Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	Amount of Homestead Exemption	
133	Hammond, Ind.[54]	70,184	93,120,630	75	25	Jan. 1	——	2	12.70	—	—	—	—	—	—		133
134	Newton, Mass.[h]	69,873	169,459,150	90	10	Jan. 1	July 1	2	—	—	—	—	28.00	100	28.00		134
135	Roanoke, Va.[35]	69,287	66,594,640	84	16	Jan. 1	Mar. 1	4	25.00	—	N	N	25.00	50	12.50		135
136	Lakewood, Ohio[q]	69,160	95,406,280	90	10	Jan. 1	Dec. 20	2	7.17	13.00	5.33	N	25.50	75	19.13		136
137	East Orange N. J.[n]	68,945	107,263,700	92	8	Jan. 1	Feb. 1	4	18.14	12.21	7.09	2.86	40.30	100	40.30		137
138	New Britain, Conn.	68,685	111,356,904	80	20	Apr. 1	May 15	1	15.71	11.59	.44	1.26	29.00	100	29.00		138
139	San Jose, Cal.[55]	68,457	63,164,385	—	—	Dec. 1	Nov. 1	2	15.43	16.76	14.02	N	46.21	50	23.11		139
140	Charleston, W. Va.	67,914	Not reporting														140
141	Topeka, Kans.	67,833	90,929,596	57	43	Jan. 1	Nov. 1	2	14.46	17.75	6.80	1.99	41.00	70	28.70		141
142	Madison, Wis.	67,447	131,744,680	81	19	Jan. 1	Feb. 28	5	8.92	11.42	5.96	.20	26.50	98	25.97		142
143	Mt. Vernon, N. Y.[o]	67,362	150,629,715	100		Jan. 1	Jan. 1	2	13.67	12.82	7.31	—	33.80	100	33.80		143
144	Racine, Wis.	67,195	106,222,426	89	11	Jan. 1	Jan. 1	2	7.06	11.42	7.34	.22	26.04	91	23.70		144
145	Johnstown, Pa.	66,668	Not reporting														145
146	Pontiac, Mich.[j]	66,626	78,558,635	67	33	Jan. 1	Aug. 15	1	12.30	8.11	6.16	N	26.57	100	26.57		146
147	Davenport, Iowa[f]	66,039	60,487,812	92	8	Apr. 1	Sept. 1	1	17.00	17.19	10.81	1.24	46.24	60	27.74	2,500[f]	147
148	Oak Park, Ill.[56]	66,015	40,928,288	85	15	Jan. 1	Apr. 1	2	29.90	33.10	8.10	N	71.10	37	26.31		148
149	Augusta, Ga.	65,919	47,733,991	70	30	Jan. 1	Apr. 1	3	21.00	14.00	9.00	5.00	49.00	58§	28.56	2,000[d]	149
150	Phoenix, Ariz.	65,414	76,122,359	73	27	July 1	Oct. 12	2	17.90	13.60	1.90	12.60	46.00	66§	30.16		150
151	Evanston, Ill.[57]	65,389	49,638,333	83	17	Jan. 1	Mar. 1	2	28.27	37.11	7.50	N	72.88	37	26.97		151
152	Cicero, Ill.	64,712	Not reporting														152
153	Atlantic City, N. J.[n]	64,094	90,031,558	91	9	Jan. 1	Feb. 1	4	33.37	10.70	10.19	2.94	57.20	100	57.20		153
154	Dearborn, Mich.[58]	63,584	232,170,269	61	39	July 1	July 1	4	11.54	9.83	5.69	N	27.06	100	27.06		154
155	Medford, Mass.[h]	63,083	78,658,550	96	4	Jan. 1	Nov. 1	4	—	—	—	—	41.00	100	41.00		155
156	Terre Haute, Ind.[e]	62,693	54,865,070	66	34	Jan. 1	May 4	2	13.61	13.33	11.06	1.40	39.40	80	31.52		156
157	Columbia, S. C.	62,396	Not reporting														157
158	Brockton, Mass.	62,343	Not reporting														158
159	Cedar Rapids, Iowa[59]	62,120	60,503,500	78	22	Apr. 1	Jan. 1	2	14.96	19.56	7.47	—	41.99	60	25.19	2,500[f]	159
160	Jackson, Miss.[m]	62,107	57,780,629	72	28	Oct. 1	Dec. 15	3	19.55	9.25	11.90	6.00	46.70	70	32.69	5,000[m]	160
161	Covington, Ky.	62,018	57,651,520	74	26	Jan. 1	June 1	2	14.80	11.40	5.60	.50	32.30	70	22.61		161
162	Passaic, N. J.[n]	61,394	79,622,566	86	14	Jan. 1	Feb. 1	4	21.20	16.30	8.35	2.85	48.70	100	48.70		162
163	Lancaster, Pa.[t]	61,345	90,707,550	100		Jan. 5	May 1	1	6.00	10.50	1.50	N	18.00	100	18.00		163
164	Springfield, Mo.	61,238	41,000,000	73	27	Jan. 1	Sept. 1	1	16.00	14.50	5.30	1.20	37.00	65	24.05		164

[54]**Hammond.** City rate includes $2.55 sanitary district rate. Rates for remaining governmental units not available.

[55]**San Jose.** Rates shown do not include tax of approximately $5.00 on land only for water conservation.

[56]**Oak Park.** City rate includes $8.00 sanitary district, $3.30 township poor relief and $2.90 park district rates. County rate includes $1.00 forest preserve and $1.10 mosquito abatement and driveway maintenance rates. See general note aa.

[57]**Evanston.** City rate includes $3.00 poor relief, $.10 township, $8.00 sanitary district and $.60 park rates. County rate includes $.50 mosquito abatement and $1.00 forest preserve rates. See general footnote aa.

[58]**Dearborn.** School rate shown is average of individual rates of five school districts.

[59]**Cedar Rapids.** Assessed value does not include $23,700,163 moneys and credits taxed at five mills. See general footnote f.

		Census 1940	Assessed Value	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	Date City Taxes (or 1st Installment) Are Due	No. of Payments City Taxes	Actual Tax Rate as Levied Per $1,000 Assessed Valuation: City	School	County	State	Total	Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	Amount of Homestead Exemption	
165	Wheeling, W. Va.[60]	61,099	117,700,500	49	51	July 1	Oct. 1	2	4.16	5.83	3.95	.07	14.01	75	10.50	Note[z]	165
166																	166
166	Galveston, Tex.	60,862	Not reporting													5,000[c]	167
167	St. Petersburg, Fla.[61]	60,812	86,500,576	91	9	Jan. 1	Oct. 1	1	25.00	—	—	—	—	—	—		168
168	Fresno, Cal.	60,685	59,755,717	84	16	July 1	Oct. 1	2	16.10	17.49	9.50	N	43.09	50	21.55		169
169	Durham, N. C.	60,195	89,753,776	65	35	July 1	Oct. 5	1	12.30	3.20	6.00	N	21.50	75	16.13	Note[p]	170
170	Greensboro, N. C.	59,319	93,075,000*	79	21	July 1	Sept. 1	1	11.95	.93	7.50	N	20.38	80	16.30	Note[p]	171
171	Decatur, Ill.[62]	59,305	32,875,920	83	17	May 1	June 1	2	28.90	21.80	4.50	N	55.20	35	19.32		172
172	Chester, Pa.[t]	59,285	55,047,140	100		Jan. 5	Mar. 1	—	14.90	15.00	4.55	N	34.45	86§	29.64		173
173	Beaumont, Tex.	59,061	Not reporting														174
174	Bethlehem, Pa.[t]	58,490	66,767,115	100		Jan. 1	Feb. 15	4	12.00	16.00	8.50	N	36.50	64§	23.42		175
175	New Rochelle, N. Y.[o]	58,408	168,786,097	100		Jan. 1	Jan. 1	4	19.00	10.70	6.50	—	36.20	100	36.20		176
176	Malden, Mass.	58,010	69,092,000	90	10	Jan. 1	July 1	2	26.32	7.78	1.82	6.48	42.40	100	42.40		177
177	Macon, Ga.[d]	57,865	39,182,470	84	16	Jan. 1	Apr. 15	9	15.00	11.91	14.09	5.00	46.00	50	23.00	2,000[d]	178
178	Corpus Christi, Tex.[63]	57,301	47,662,780	81	19	Aug. 1	Oct. 1	2	21.50	13.50	10.40	7.50	52.90	67§	35.20	3,000[w]	179
179	York, Pa.[t]	56,712	49,890,470	100		Jan. 5	Mar. 2	1	10.50	18.00	4.00	N	32.50	63§	20.60		180
180	Union City, N. J.	56,173	Not reporting														181
181	Waco, Tex.	55,982	Not reporting														182
182	McKeesport, Pa.[t]	55,355	55,927,975	100		Jan. 5	Mar. 1	4	14.50	17.00	8.75	N	40.25	65§	26.34		183
183	Irvington, N. J.	55,328	Not reporting														184
184	Cleveland Heights, Ohio[q]	54,992	107,207,600	93	7	Jan. 1	Apr. 28	2	3.87	14.30	5.33	N	23.50	60	14.10		185
185	Stockton, Cal.	54,714	64,347,710	87	13	Jan. 1	Feb. 1	10	19.80	12.08	18.90	N	50.78	56§	28.76		186
186	East Chicago, Ind.	54,637	Not reporting														187
187	Kalamazoo, Mich.[j]	54,097	75,229,183	76	24	Jan. 1	July 1	12	9.24	11.79	4.60	N	25.63	100	25.63		188
188	Holyoke, Mass.[35]	53,750	72,307,770	95	5	Jan. 1	July 1	2	25.36	—	1.63	2.66	29.65	100	29.65		189
189	Santa Monica, Cal.[64]	53,500	54,251,985	70	30	July 1	Nov. 1	2	19.00	14.38	19.99	N	53.37	50	26.69		190
190	Columbus, Ga.[d]	53,280	42,313,720	76	24	Jan. 1	Aug. 1	1	14.00	8.00	9.00	5.00	36.00	60§	21.67	2,000[d]	191
191	Pueblo, Colo.[65]	52,162	27,802,123	75	25	Jan. 1	Jan. 1	2	30.70	33.55	11.90	4.25	80.40	70	56.28		192
192	Waterloo, Iowa[66]	51,743	34,200,000*	78	22	Apr. 1	Mar. 1	2	14.71	16.65	9.27	—	40.63	60	24.38	2,500[f]	193
193	Amarillo, Tex.	51,686	60,619,950	75	25	Sept. 30	Oct. 1	2	11.90	10.30	5.90	7.50	35.60	69§	24.46	3,000[w]	194
194	Asheville, N. C.	51,310	54,754,000*	85	15	July 1	Oct. 1	1	15.30	5.40	8.90	N	29.60	75	22.20	Note[p]	195
195	Highland Park, Mich.	50,810	89,081,400	73	27	July 1	July 1	3	14.65	11.85	4.84	N	31.34	100	31.34		196

[60]**Wheeling.** Rates reported are weighted averages of rates on class I, II, and IV property. Average rates shown are based on Old Town rates. See general footnote z.

[61]**St. Petersburg.** Rate of Old Territory district shown. Rates in other districts vary from $19 to $24.

[62]**Decatur.** City rate includes $5.30 township, $3.20 road and bridge, $2.70 park district, $2.20 sanitary district, and $1.00 tuberculosis sanitarium rate.

[63]**Corpus Christi.** County rate includes $.44 navigation rate.

[64]**Santa Monica.** County rate includes $4.80 metropolitan water district and $1.70 county flood control rate.

[65]**Pueblo.** County rate includes $1.00 water district rate.

[66]**Waterloo.** Rates shown are for east side and include money and credits rate deducted in past. See general footnote f.

		Census 1940	Assessed Value	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	Date City Taxes (or 1st Installment) Are Due	No. of Payments City Taxes	Actual Tax Rate as Levied Per $1,000 Assessed Valuation: City	School	County	State	Total	Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	Amount of Homestead Exemption	
196	Portsmouth, Va.[35]	50,745	33,407,239	85	15	Jan. 1	July 6	2	25.00	—	N	N	25.00	70	17.50		196
197	Hamilton, Ohio[67]	50,592	67,512,851	82	18	Jan. 1	Apr. 1	2	8.84	7.51	2.37	N	18.72	70	13.10		197
198	Hoboken, N. J.	50,115	Not reporting														198
	Group VI																
	Population 30,000 to 50,000																
199	Hamtramck, Mich.	49,839	77,784,100	55	45	July 1	July 15	2	20.00	10.50	4.84	N	35.34	80	28.27		199
200	Brookline, Mass.	49,786	Not reporting														200
201	Muncie, Ind.	49,720	Not reporting														201
202	Pittsfield, Mass.[35]	49,684	60,698,420	91	9	Jan. 1	July 1	2	29.18	—	1.62	2.60	33.40	100	33.40		202
203	Jackson, Mich.[j]	49,656	69,887,300	85	15	July 1	July 20	5	9.31	8.39	4.45	N	22.15	80	17.72		203
204	Lexington, Ky.	49,304	66,717,033	66	34	Jan. 1	June 1	2	18.00	7.80	4.80	.50	31.10	90	27.99		204
205	Woonsocket, R. I.[u]	49,303	75,445,830	74	26	Jan. 1	Oct. 10	4	25.00	—	N	N	25.00	100	25.00		205
206	Clifton, N. J.	48,827	Not reporting														206
207	Kenosha, Wis.	48,765	71,325,040	90	10	Jan. 1	Jan. 1	2	8.09	13.69	12.41	.81	35.00	83	29.05		207
208	Berwyn, Ill.[68]	48,451	20,749,307	92	8	Jan. 1	Apr. 1	2	21.00	40.60	15.00	N	76.60	37	28.34		208
209	Bay City, Mich.[j]	47,956	46,469,805	82	18	July 1	Aug. 1	1	21.33	9.33	6.79*	N	37.45	75	28.09		209
210	Stamford, Conn.[69]	47,938	110,680,644	83	17	Nov. 3	Sept. 1	1	—	—	—	—	31.60	100	31.60		210
211	Muskegon, Mich.[j]	47,697	54,606,525	78	22	Jan. 1	Dec. 1	1	9.43	9.46	4.70	N	23.59	100	23.59		211
212	New Castle, Pa.[t]	47,638	48,694,960	100		Jan. 1	Feb. 1	Op.	11.00	17.50	3.00	N	31.50	98§	30.75		212
213	Aurora, Ill.	47,170	Not reporting														213
214	Cranston, R. I.[u]	47,085	79,529,960	88	12	Oct. 1	Oct. 15	4	23.00	—	N	N	23.00	100	23.00		214
215	Raleigh, N. C.	46,897	65,695,803	80	20	July 1	Oct. 5	Op.	13.50	4.80	3.90	N	22.20	70	15.54	Note[p]	215
216	Everett, Mass	46,784	74,395,125	87	13	Jan. 1	July 1	2	22.02	7.74	1.11	4.13	35.00	100	35.00		216
217	Haverhill, Mass.	46,752	50,022,275	88	12	Jan. 1	July 1	1	29.40	7.56	1.03	1.16	39.15	100	39.15		217
218	Green Bay, Wis.[70]	46,235	56,234,835	87	13	Jan. 1	Feb. 28	2	10.34	14.18	7.53	.25	32.30	80	25.84		218
219	Port Arthur, Tex.	46,140	30,121,790	81	19	July 1	Oct. 1	2	19.00	7.50	8.30	7.50	42.30	59§	24.95	3,000[w]	219
220	Wichita Falls, Tex.	45,112	Not reporting														220
221	Elmira, N. Y.[o]	45,106	49,316,213	100		Jan. 1	May 15	2	24.88	11.50	6.29	—	42.67	85	36.27		221
222	Lima, Ohio[q]	44,711	52,064,243	82	18	Jan. 1	Dec. 20	2	8.30	7.35	3.55	N	19.20	70	13.44		222
223	Lynchburg, Va.	44,541	43,412,116	92	8	Jan. 1	July 1	3	12.00	11.50	N	N	23.50	70	16.45		223
224	Williamsport, Pa.[t]	44,355	29,676,910	100		Jan. 5	Apr. 1	Op.	13.75	22.00	10.00	N	45.75	56§	25.45		224
225	Lorain, Ohio[q]	44,125	78,462,580	82	18	Jan. 1	June 1	2	6.12	6.14	2.44	N	14.70	100	14.70		225
226	Dubuque, Iowa	43,892	Not reporting														226
227	Ogden, Utah	43,688	Not reporting														227
228	San Bernardino, Cal.[71]	43,646	29,867,930	67	33	July 1	Nov. 1	2	12.91	19.80	18.50	N	51.21	50	25.61		228

[67]**Hamilton.** City rate includes $3.60 conservancy rate.

[68]**Berwyn.** City rate includes $3.80 township poor relief rate. See general footnote aa.

[69]**Stamford.** Rate shown is for first district; rate for third district is $10.10.

[70]**Green Bay.** City rate includes $2.00 metropolitan sewage district rate.

[71]**San Bernardino.** County rate includes $1.50 flood control rate.

		Census 1940	Assessed Value	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	Date City Taxes (or 1st Installment) Are Due	No. of Payments City Taxes	Actual Tax Rate as Levied Per $1,000 Assessed Valuation: City	School	County	State	Total	Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	Amount of Homestead Exemption	
229	Battle Creek, Mich.[j]	43,453	69,548,050	74	26	July 1	July 13	1	8.50	7.90	3.00	N	19.40	100	19.40		229
230	Warren, Ohio[72]	42,837	60,189,102	77	23	Jan. 1	Dec. 20	2	6.50	8.00	3.50	N	18.00	80	14.40		230
231	Rock Island, Ill.	42,775	Not reporting														231
232	La Crosse, Wis.	42,707	53,039,570	88	12	Jan. 1	Jan. 31	2	9.78	10.09	10.99	.23	31.09	90	27.98		232
233	Jamestown, N. Y.[o]	42,638	56.700,378	100		Jan. 1	Apr. 27	1	14.92	14.69	7.61	—	37.22	85	31.64		233
234	Joliet, Ill.	42,365	Not reporting														234
235	Fitchburg, Mass.	41,824	48,283,700	85	15	Jan. 1	July 1	2	24.00	10.44	1.33	2.23	38.00	100	38.00		235
236	Chicopee, Mass.[h]	41,664	38,186,390	93	7	Jan. 1	July 1	1	—	—	—	—	43.00	100	43.00		236
237	Bloomfield, N. J.[n]	41,623	66,108,070	88	12	Jan. 1	Feb. 1	4	13.19	15.06	7.25	2.90	38.40	100	38.40		237
238	Anderson, Ind.	41,572	Not reporting														238
239	Council Bluffs, Iowa	41,439	Not reporting														239
240	Chelsea, Mass.	41,259	44,688,010	90	10	Jan. 1	July 1	2	34.68	10.28	N	4.84	49.80	100	49.80		240
241	Perth Amboy, N. J.[n]	41,242	46,129,322	97	3	Jan. 1	Feb. 1	4	20.07	19.33	12.95	2.95	55.30	50	27.65		241
242	Salem, Mass.	41,213	54,254,530	88	12	Jan. 1	——	10	17.76	10.07	3.10	2.57	33.50	100	33.50		242
243	Sioux Falls, S. Dak.	40,832	Not reporting														243
244	Sheboygan, Wis.	40,638	51,414,295	88	12	Jan. 1	Jan. 31	2	15.31	11.37	5.76	.23	32.67	90	29.40		244
245	Poughkeepsie, N. Y.[o]	40,478	52,060,884	100		Jan. 1	Jan. 15	4	27.29	8.21	6.03	—	41.53	65	26.99		245
246	Quincy, Ill.	40,469	Not reporting														246
247	Portsmouth, Ohio[q]	40,466	50,367,880	92	8	Jan. 1	May 23	2	8.75	8.61	3.94	N	21.30	100	21.30		247
248	White Plains, N. Y.[o]	40,327	130,359,428	100		Jan. 1	Jan. 2	2	15.22	11.87	6.67	—	33.76	100	33.76		248
249	Waltham, Mass.	40,020	Not reporting														249
250	Arlington, Mass.[h]	40,013	56,215,250	95	5	Jan. 1	July 1	2	—	—	—	—	35.60	100	35.60		250
251	Norwalk, Conn.[73]	39,849	76,133,393	88	12	Sept. 1	Oct. 1	2	—	—	—	—	23.00	80	18.40		251
252	Montclair, N. J.	39,807	Not reporting														252
253	East Cleveland, Ohio[q]	39,495	54,325,500	85	15	Jan. 1	Dec. 20	2	7.47	12.70	5.33	N	25.50	65	16.58		253
254	Meriden, Conn.	39,494	63,065,630	81	19	Jan. 1	Apr. 5	2	13.60	11.50	.30	.60	26.00	100	26.00		254
255	Cumberland, Md.	39,483	49,402,080	86	14	Apr. 1	July 18	Op.	11.00	6.09	7.71	1.40	26.20	80	20.96		255
256	Kearny, N. J.	39,467	Not reporting														256
257	West New York, N. J.[n]	39,439	42,452,909	81	19	Jan. 1	Feb. 1	4	23.83	22.32	13.46	3.35	62.96	60	37.78		257
258	Laredo, Tex.	39,274	19,409,427	84	16	July 1	Oct. 1	12	18.05	6.25	10.90	7.50	42.70	71§	30.48	3,000[w]	258
259	Oshkosh, Wis.	39,089	43,314,100	86	14	Jan. 1	Jan. 1	2	15.70	15.16	5.74	.60	37.20	92	34.22		259
260	Alhambra, Cal.	38,935	30,651,090	—	—	July 1	Oct. 15	2	12.76	18.60	15.19	N	46.55	50	23.28		260
261	Lewiston, Me.	38,598	Not reporting														261
262	High Point, N. C.	38,495	48,266,058	77	23	July 1	Oct. 1	4	11.50	5.09	5.41	N	22.00	85	18.70	Note[p]	262
263	Elgin, Ill.[74]	38,333	22,418,547	77	23	Jan. 1	Apr. 1	2	27.70	23.80	3.87	N	55.37	30	16.61		263

[72]**Warren.** City rate includes $.20 township rate.

[73]**Norwalk.** Breakdown of total rate not available.

[74]**Elgin.** City rate includes $4.40 sanitary district and $8.40 township rates.

		Census 1940	Assessed Value	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	Date City Taxes (or 1st Installment) Are Due	No. of Payments City Taxes	Actual Tax Rate as Levied Per $1,000 Assessed Valuation: City	School	County	State	Total	Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	Amount of Homestead Exemption	
264	Norristown, Pa.[t]	38,181	22,874,785	100		Jan. 1	May 15	1	12.00	23.00	2.25	N	37.25	50	18.63		264
265	Hazleton, Pa.[t]	38,009	29,377,334	100		Jan. 5	Apr. 1	1	14.50	27.50	6.20	N	48.20	51§	24.72		265
266	Steubenville, Ohio[75]	37,651	55,319,540	84	16	Jan. 1	Dec. 20	2	5.20	8.30	2.30	N	15.80	80	12.64		266
267	Zanesville, Ohio	37,500	Not reporting														267
268	Plainfield, N. J.[n]	37,469	58,518,200	89	11	Jan. 1	Feb. 1	4	15.80	16.05	7.02	2.83	41.70	90	37.53		268
269	Pensacola, Fla.	37,449	Not reporting														269
270	Taunton, Mass.	37,395	Not reporting														270
271	Mansfield, Ohio[76]	37,154	59,000,000	80	20	Jan. 1	Feb. 15	2	5.00	8.90	2.50	N	16.40	90	14.76		271
272	Joplin, Mo.[77]	37,144	23,500,000	65	35	Jan. 1	Sept. 1	1	15.80	17.00	6.00	1.20	40.00	50	20.00		272
273	Butte, Mont.	37,081	Not reporting														273
274	Newport News, Va.	37,067	39,997,155	81	19	Jan. 1	Dec. 5	1	18.20*	14.30	N	N	32.50	60	19.50		274
275	Gadsden, Ala.[s]	36,975	Not reporting														275
276	Danville, Ill.[78]	36,919	20,385,459	79	21	May 1	Apr. 1	2	26.50	23.50	6.00	N	56.00	46	25.76		276
277	Tucson, Ariz.	36,818	23,951,615	88	12	June 30	Sept. 15	2	21.28	16.70	N	12.60	50.58	53	26.81		277
278	Colorado Springs, Colo.	36,789	28,631,570	77	23	Jan. 1	Mar. 1	2	12.50	22.84	7.20	4.25	46.79	67	31.35		278
279	Orlando, Fla.	36,736	Not reporting														279
280	Fort Smith, Ark.[b]	36,584	16,308,050	68	32	Jan. 1	Apr. 1	4	7.21	18.00	9.00	9.00	43.21	25	10.80	1,000[b]	280
281	West Allis, Wis.[79]	36,364	63,650,859	75	25	Jan. 1	Jan. 1	2	15.99	11.08	11.73	.23	39.03	86	33.57		281
282	Alameda, Cal.	36,256	Not reporting														282
283	Auburn, N. Y.[o]	35,753	50,963,500	100		July 1	July 1	2	19.01	7.42	3.48	—	29.91	100	29.91		283
284	Orange, N. J.[n]	35,717	42,669,500	93	7	Jan. 1	Feb. 1	4	16.96	13.09	7.25	2.90	40.20	100	40.20		284
285	Meridian, Miss.	35,481	Not reporting														285
286	Albuquerque, N. Mex.	35,449	23,162,529	87	13	July 1	Nov. 1	2	17.48	4.68	12.16	6.05	40.37	60	24.22		286
287	Watertown, Mass.[h]	35,427	51,528,150	94	6	Jan. 1	Nov. 1	10	—	—	—	—	35.00	100	35.00		287
288	Richmond, Ind.[80]	35,147	36,637,738	69	31	Jan. 1	May 4	2	1.62	13.70	6.90	1.20	23.42	70	16.39		288
289	Superior, Wis.	35,136	40,322,644	90	10	Jan. 1	Mar. 1	1	6.19	15.46	18.52	.20	40.37	98	39.56		289
290	Santa Barbara, Cal.	34,958	47,862,330	—	—	July 1	Nov. 1	2	14.60	12.00	12.00	N	38.60	54§	20.76		290
291	Greenville, S. C.	34,734	10,925,535	52	48	Jan. 1	Nov. 10	1	45.00	—	—	—	—	—	—		291
292	Baton Rouge, La.	34,719	Not reporting														292
293	Riverside, Cal.	34,696	26,636,070	—	—	July 1	Oct. 1	2	12.00	16.60	17.60	N	46.20	50	23.10		293
294	Moline, Ill.[81]	34,608	22,584,494	73	27	Apr. 1	May 1	2	19.20	25.70	5.30	N	50.20	40	20.08		294
295	Revere, Mass.	34,405	Not reporting														295

[75]**Steubenville.** City rate includes $.10 township rate.
[76]**Mansfield.** City rate includes $.33 township rate.
[77]**Joplin.** County rate includes $2.50 for retirement of road bonds.
[78]**Danville.** City rate includes $2.50 sanitary district, $5.40 township and $3.00 road and bridge rates. See general footnote aa.
[79]**West Allis.** City rate includes $3.59 metropolitan sewer rate.
[80]**Richmond.** County rate includes $3.10 township rate.
[81]**Moline.** City rate includes $1.80 street and bridge, and $3.40 township rates. See general footnote aa.

		Census 1940	Assessed Value	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	Date City Taxes (or 1st Installment) Are Due	No. of Payments City Taxes	Actual Tax Rate as Levied Per $1,000 Assessed Valuation: City	School	County	State	Total	Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	Amount of Homestead Exemption	
296	Burbank, Cal.[82]	34,337	67,813,040	—	—	July 1	Nov. 1	2	11.90	13.04	19.99	N	44.94	50	22.47		296
297	Waukegan, Ill.	34,241	Not reporting														297
298	Rome, N. Y.[83]	34,214	29,147,153	100		Jan. 1	Apr. 1	2	36.17	—	9.83	—	46.00	70	32.20		298
299	Norwood, Ohio	34,010	Not reporting														299
300	Kokomo, Ind.[e]	33,795	30,484,885	61	39	Jan. 1	Jan. 1	2	8.90	12.45	11.35	1.40	34.10	100	34.10		300
301	West Hartford, Conn.[84]	33,776	96,296,448	88	12	Mar. 1	May 1	1	—	—	—	—	18.50	100	18.50		301
302	Paducah, Ky.	33,765	23,255,046	65	35	Jan. 1	June 1	2	18.60	9.40	7.00	.50	35.50	60	21.30		302
303	West Palm Beach, Fla.[85]	33,693	34,681,030	86	14	Oct. 1	Nov. 2	1	35.00	—	—	—	—	—	—	5,000[c]	303
304	Easton, Pa.[t]	33,589	42,139,255	100		Jan. 1	July 1	4	12.00	14.50	8.50	N	35.00	93§	32.45		304
305	Alexandria, Va.	33,523	Not reporting														305
306	Elkhart, Ind.[e]	33,434	40,773,049	—	—	Jan. 1	Jan. 1	2	8.70	10.40	8.30	1.50	28.90	60	17.34		306
307	Wilmington, N. C.	33,407	Not reporting														307
308	Watertown, N. Y.[o]	33,385	47,083,357	100		July 1	July 1	1	16.80	11.80	8.70	—	37.30	90	33.57		308
309	Amsterdam, N. Y.[80]	33,329	27,010,077	100		Jan. 1	May 1	Op.	23.44	24.16*	14.48	—	62.08	55	34.14		309
310	New Brunswick, N. J.[n]	33,180	41,243,800	92	8	Jan. 1	Feb. 1	4	20.40	14.85	11.85	2.70	49.80	70	34.86		310
311	University City, Mo.	33,023	Not reporting														311
312	Nashua, N. H.[87]	32,927	41,380,409	63	37	Jan. 1	Dec. 1	—	19.64	9.68*	5.38	N	34.70	100	34.70		312
313	Bloomington, Ill.	32,868	Not reporting														313
314	Port Huron, Mich.[j]	32,759	34,993,550	87	13	July 1	July 1	1	14.40	9.25	6.75	N	30.40	100	30.40		314
315	Danville, Va.[88]	32,749	33,282,948	67	33	Jan. 1	July 2	2	11.00	7.50	N	N	18.50	67	12.33		315
316	Fargo, N. Dak.[89]	32,580	41,058,640	68	32	July 1	Mar. 1	—	22.06	19.93	9.72	7.92	59.63	50	29.82		316
317	Hagerstown, Md.	32,491	46,000,000*	80	20	Jan. 1	Apr. 1	1	8.00	7.20	3.80	1.40	20.40	90	18.36		317
318	Muskogee, Okla.	32,332	Not reporting														318
319	Spartanburg, S. C.	32,249	Not reporting														319
320	East Providence, R. I.[u]	32,165	49,480,085	80	20	Oct. 1	Sept. 15	4	24.40	—	N	N	24.40	70	17.08		320
321	Santa Ana, Cal.[90]	31,921	25,420,240	87	13	July 1	Nov. 1	2	17.76	19.14	14.26	N	51.16	50	25.58		321
322	Newburgh, N. Y.[o]	31,883	38,934,599	100		Jan. 1	Jan. 1	3	24.21	11.85	3.70	—	39.76	86	34.19		322
323	Lubbock, Tex.	31,853	31,263,475	78	22	Apr. 1	Oct. 1	1	10.00	10.00	5.00	7.50	32.50	66	21.45	3,000[w]	323
324	Ottumwa, Iowa	31,570	Not reporting														324
325	Newark, Ohio	31,487	Not reporting														325

[82]**Burbank.** Assessed value does not include $24,493,470 solvent credits taxed at one mill or $7,805,095 unsecured real and personal property taxed at last year's property rate. County rate includes $1.70 county flood control and $4.80 metropolitan water district rate.

[83]**Rome.** School rate included in city rate. See general footnote o.

[84]**West Hartford.** Breakdown of total rate not available.

[85]**West Palm Beach.** Rate shown is for non-homestead property. Rate on homesteads is $14.00.

[80]**Amsterdam.** School rate estimated on basis of rate for six months. See general footnote o.

[87]**Nashua.** School rate estimated on basis of appropriations.

[88]**Danville, Va.** Rate for real estate reported. Rate on personal property, machinery and tools is $20.00.

[89]**Fargo.** Taxable assessment is $20,529,320, or 50% of assessed value.

[90]**Santa Ana.** County rate includes $4.80 metropolitan water and $1.16 flood control rates.

		Census 1940	Assessed Value	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	Date City Taxes (or 1st Installment) Are Due	No. of Payments City Taxes	Actual Tax Rate as Levied Per $1,000 Assessed Valuation: City	School	County	State	Total	Ratio of Assessed Value to True Value (Per Cent)	Tax Rate on 100% Basis of Assessment	Amount of Homestead Exemption	
326	Alton, Ill.	31,255	Not reporting														326
327	Middletown, Ohio[q]	31,220	61,100,155	67	33	Jan. 1	——	2	5.41	6.85	2.37	N	14.63	80	11.70		327
328	Salem, Ore.	30,908	Not reporting														328
329	Marion, Ohio[q]	30,817	33,529,340	—	—	Jan. 1	——	2	6.46	7.64	2.80	N	16.90	100	16.90		329
330	Eau Claire, Wis.	30,745	27,026,855	88	12	Jan. 1	Jan. 31	2	8.82	15.85	10.08	.25	35.00	82	28.70		330
331	Newport, Ky.	30,631	20,740,600	—	—	Jan. 1	June 1	2	17.10	10.50	6.20	.50	34.30	70	24.01		331
332	Petersburg, Va.[85]	30,631	25,615,487	85	15	Jan. 1	Mar. 31	4	23.50	—	N	N	23.50	100	23.50		332
333	Wyandotte, Mich.[j]	30,618	44,514,675	88	12	Oct. 1	Aug. 1	1	12.50	8.40	6.47	N	27.37	70	19.16		333
334	Clarksburg, W. Va.	30,579	Not reporting														334
335	Newport, R. I.[u]	30,532	74,136,800	60	40	Apr. 1	July 15	4	24.50	—	N	N	24.50	100	24.50		335
336	New London, Conn.[91]	30,456	49,489,958	87	13	Oct. 1	Apr. 15	2	—	—	—	—	31.25	95	29.70		336
337	Owensboro, Ky.	30,245	14,750,614	74	26	June 1	June 1	1	15.00	13.70	5.70	.50	34.90	50	17.45		337
338	Everett, Wash.[92]	30,224	16,474,553	68	32	Jan. 1	——	2	25.10	12.00	10.00	2.40	49.50	50	24.75		338
339	Bristol, Conn.[93]	30,167	58,148,548	69	31	July 1	July 1	2	24.00	5.00	N	N	29.00	90	26.10		339
340	Inglewood, Cal.[94]	30,114	21,195,735	90	10	July 1	Nov. 1	2	11.70	21.27	20.83	N	53.80	50	26.90		340
341	Parkersburg, W. Va.[z]	30,103	45,571,510	61	39	July 1	Oct. 1	2	5.80	10.12	4.76	.10	20.78	70	14.55	Note[z]	341
342	West Haven, Conn.	30,021	Not reporting														342
343	Hutchinson, Kans.	30,013	28,411,877	69	31	Jan. 1	Nov. 1	2	14.99	15.78	3.54	1.99	36.30	70	25.41		343

[91]**New London.** Breakdown of total rate not available.

[92]**Everett.** City rate includes $1.20 public utility and $2.50 port district rates. See general footnote y.

[93]**Bristol.** City rate shown is for first taxing district (80% of assessed value of city). School rate of districts 5, 6, and 10 shown; school rate on remaining six districts varies from $3.00 to $6.00.

[94]**Inglewood.** County rate includes $2.80 sanitary district and $.50 flood control rate.

GENERAL NOTES

[a]**Alabama.** The legal basis of assessment is 60 per cent of true value. The rates shown are actual rates. *Homestead Exemption:* First $2,000 of assessed value of homesteads exempt from state tax only.

[aa]**Illinois.** Assessment ratios shown in tabulation are those reported by local authorities. In some instances these vary considerably from those published by the Illinois State Tax Commission. The assessment ratios of the State Tax Commission and the corresponding adjusted tax rates for these cities are as follows: *Chicago*, 31%, $30.66; *Peoria*, 30%, $15.30; *Rockford*, 28%, $14.14; *Oak Park*, 31%, $22.04; *Evanston*, 31%, $22.59; *Berwyn*, 31%, $23.75; *Danville*, 40%, $22.40; *Moline*, 34%, $17.07.

[b]**Arkansas.** No state tax levy on property after 1941. *Homestead Exemption:* The first $1,000 of assessed value of homesteads exempt from state tax only.

[c]**Florida.** State tax levy discontinued. County assessments placed on 100% of cash value basis. *Homestead Exemption:* The first $5,000 of the assessed value of homesteads is exempt from state and all local taxes except debt service on obligations incurred prior to the passage of the amendment.

[d]**Georgia.** Intangibles are assessed at 100% of true value and taxed at 3 mills by state only. *Homestead Exemption:* First $2,000 of assessed value of homesteads exempt from state, county, and school district rates except for debt service on debt incurred previous to act.

[e]**Indiana.** County tax rate includes township rate. Library rate included in school rate.

[f]**Iowa.** *Homestead Exemption:* Amount of homestead exemption is determined by the Board of Assessment and Review each year. The maximum exemption is 25 mills on the first $2,500 of assessed values or $62.50 which was allowed in 1942. This applies to the state and all local units of government.

[g]**Louisiana.** *Homestead Exemption:* Applies to state and parish taxes only, except that New Orleans (no other city) may also exempt homesteads from city taxes. Maximum exemption is $2,000, allowed hereafter. New homes are exempt from all state and local levies for three years following their completion.

[h]**Massachusetts.** In many cities the division of the total rate into city, school, county, and state purposes is not available and only the total rate is shown.

[j]**Michigan.** County rates shown were fixed to cover fiscal year starting December 1, 1941. The new rates are not fixed in time for inclusion in this report except in Wayne County this year.

[k]**Minnesota.** *Property Classification:* There are five classes of property assessed at varying percentages of true value: platted real estate at 40%, except the first $4,000 of homesteads which is assessed at 25%; unplatted real estate at 33 1/3%, except first $4,000 of homesteads at 20%; iron ore at 50%; and personalty in three classes at 10%, 25%, and 33 1/3%. The first $4,000 of true value of homesteads is exempt further from state tax levies except debt service on obligations issued prior to the enactment of the law. Assessments average 35% of true value in Minneapolis and St. Paul, and 33% in Duluth. Tax rates shown are actual rates.

[m]**Mississippi.** *Homestead Exemption:* First $5,000 of assessed value exempt from state taxes and levies for maintenance and current expenses of counties, school districts, and road districts.

[n]**New Jersey.** The soldier bonus, formerly included in state tax levy has been discontinued. Entire levy now consists of a school tax which is distributed back to the school districts. For comparison with former years this item is left under state rate, although it might justifiably be added to the school rate.

[o]**New York.** Realty valuations include public utilities. Where state rate is not shown, it is included in county rate. Assessment ratios shown in tabulation are those reported by local authorities. In some instances these vary considerably from those published by the New York State Tax Commission. The assessment ratios issued by the State Tax Commission for these cities and corresponding adjusted tax rates are as follows: *New York City*, 95%, $26.89; *Syracuse*, 93%, $37.25; *Yonkers*, 95%, $37.43; *Albany*, 90%, $31.48; *Schenectady*, 86%, $31.95; *Troy*, 86%, $46.39; *Mount Vernon*, 90%, $30.42; *New Rochelle*, 85%, $30.77; *Elmira*, 80%, $34.14; *Jamestown*, 80%, $29.78; *Poughkeepsie*, 75%, $31.15; *White Plains*, 90%, $30.38; *Amsterdam*, 65%, $40.35; *Newburgh*, 83%, $33.00.

[p]**North Carolina.** *Homestead Exemption:* Authorized but enabling legislation not yet enacted.

[q]**Ohio.** Realty assessment includes public utility valuations.

[r]**Oklahoma.** *Homestead Exemption:* The first $1,000 of the assessed value of homesteads is exempt from tax rates for all units. Debt service charges on obligations incurred prior to this act are specifically allowed.

[s]**Oregon.** State income taxes were sufficient for governmental expenses so no state property tax levy was made in 1942.

[t]**Pennsylvania.** Tangible personal property is not subject to city rate except as noted. Intangible personal property—not included in assessments—is subject to a 4 mill state and a 4 mill county rate.

[u]**Rhode Island.** There is no county government in Rhode Island. State does not tax real property. School rate included in city rate.

[v]**South Dakota.** *Homestead Exemption:* Homesteads are exempt from state tax levies only. However the state tax has been abolished on all property.

[w]**Texas.** *Homestead Exemption:* First $3,000 of assessed value of homesteads is exempt from state taxes only.

[x]**Utah.** *Homestead Exemption:* Authorized but not effective.

[y]**Washington.** Legal basis of assessment is 50% of true value.

[z]**West Virginia.** *Property Classification:* Property in cities is divided into three classes: Class I property (intangible personal property) pays ¼ of full rate. Class II (property occupied by the owner as a residence) pays ½ of full rate. Class IV (all real and personal property not in Class I or II) pays the full rate. *Homestead Exemption:* Homesteads may be taxed at not more than 1% of assessed value.

Contributors in Review

AT WESTERN Reserve University since 1937, **Christian L. Larsen** (*Cleveland's Merit System for Unskilled Labor*) has had ample opportunity to watch the governmental affairs of Cleveland. He has the distinction of preparing the only report—that for 1939—which Cleveland has issued since 1916. Dr. Larsen is assistant professor at Western Reserve, teaching local government and public administration.

FOR THE twenty-first consecutive year the REVIEW presents its annual compilation of tax rates for cities. Since 1936 the tabulation and its accompanying article have been prepared by **Miss Rosina Mohaupt**, statistician for the Detroit Bureau of Governmental Research, who also authors the REVIEW's annual compilation of city debt appearing in June of each year.

THE LIST of civic enterprises with which **Stratford Lee Morton** (*Missouri Wins Constitutional Revision*) is connected places him well in the forefront of St. Louis's most active citizens. He is chairman of the St. Louis and St. Louis County Committee for Revision of the Missouri Constitution as well as treasurer of the Statewide Committee on Revision; he is a member of the Mayor's Smoke Committee of Fifty, the Civic Needs Committee of the St. Louis Chamber of Commerce, St. Louis County Citizens Committee on Good Government, Victory Loan Committee, and numerous other civic-minded groups. On the cultural side Mr. Morton's activities include: president of the board of the St. Louis Academy of Science, vice-president of Playgoers, Inc., trustee of the Artists Guild, vice-president and trustee of the St. Louis County Historical Society.

APPOINTED in 1939 as New York State's first commissioner of housing, **Edward Weinfeld** (*New York State Faces War Housing Issues*) launched the first state-aided low-rent housing program in the nation. Commissioner Weinfeld was a member of the New York State Constitutional Convention of 1938, where he served as a member of its committee on housing and helped frame the amendment authorizing initiation of the state's housing program. He is past president of the National Association of Housing Officials and is a member of its board of directors and of its committee on postwar plans.

— Buy United States War Bonds and Stamps —

Researcher's Digest: December

Public opinion polls as an instrument of research on urban planning; rationing of government; guest articles; street cleaning and garbage disposal study.

PITY the poor reformer. He knows what the people should have—but do the people want it? The **Bureau of Urban Research of Princeton University** took the well nigh unprecedented step of actually asking the people, and the answer was a fairly round "No!"

The Bureau put a number of questions to nearly 2,500 people (2,490) scattered through 165 American cities. The questions centered about the problem of urban planning. Besides seeking information about the living conditions that men and women would like to have for themselves, the Bureau was trying to find out whether the improvements the people visualized had any relationship to the improvements that the enlightened urban planner thinks they ought to have.

The conclusion? "If urban planning is to become a generally accepted and meaningful service directed toward the gradual improvement of American municipalities, public education concerning the process is needed . . . most American city dwellers are reasonably satisfied with their environment as it is today . . . the people themselves do not show that community interest and concern which guarantees progressive urban improvement . . . grand schemes for reorganization have presupposed a public momentum which does not exist and social means of accomplishment which have been far from realized."

But these conclusions, significant as they are, do not represent the whole importance of the nation-wide polls which provide their basis. The Bureau has unearthed a good many interesting facts about the living conditions of their subjects, besides having pioneered in a governmental research techniqu which could be of immense importanc in many other fields besides urba planning.

The study which embodies the result of the polls and a description of hov they were made—*Urban Planning an Public Opinion*—is unquestionably on of the most important pieces of gover mental research to appear in a long long time.

Less Government Wanted

The **Citizens' Research Institute o Canada** has an idea. "The federal go ernment, quite properly, in the inte ests of economy, is rationing the peopl in the use of gasoline, tea, coffee, etc and has completely stopped the pr duction of some commodities to forc retrenchment. Why should not th people ration government, stop the pr duction of some services, and forc retrenchment in public expenditure t promote economy in non-war services?"[1]

Street Cleaning

War, democracy, all the other bi questions of the day may, in a sens boil down to simple matters involv ing the sacred right of people to ru public business in their own wa Dedicated to such a right is a homel but useful study published by th **Bureau of Municipal Research of Phil delphia** on a problem which ha agitated that city for some tim *Street Cleaning and Refuse Collection an Disposal in Nine Cities of the Unite States* is the result of several yea work by Charles A. Howland, staff e gineer of the Bureau. Mr. Howlan

[1] *Canadian Taxation*, October 20, 1942

studied methods and problems in Trenton, Washington, Baltimore, New York, Boston, Rochester, Detroit, Pittsburgh, and Philadelphia, and has produced 150 mimeographed pages of observations and information.

Guest Artists

The **Rochester Bureau of Municipal Research** has an idea, too. It is running a series of guest articles on topics of current interest in its monthly bulletin. Authors are those in the community "best qualified to present the issues involved." The October issue has an article on "The Tax Exempt Bond Controversy" by Donald W. Gilbert of the University of Rochester.

Research Bureau Reports Received

Defense

Rôle of the Municipality in the Civilian Defense Program. Philadelphia, Pennsylvania Government Administration Service, University of Pennsylvania, 1942. 14 pp.

Education

State Supported Institutions of Higher Education in Nebraska. Lincoln, Research Department, Nebraska Legislative Council, 1942. 72 pp.

Fire

Self-Inspection of Fire Equipment in Publicly-Owned Buildings. Philadelphia, Pennsylvania Government Administration Service, University of Pennsylvania, 1942. 32 pp.

Public Opinion Polls

"About Blanks in Public Knowledge," "About Opinions on Local Government Issues." Kansas City, Missouri, Civic Research Institute, *Notes on Public Affairs,* September 25 and September 30, 1942.

Urban Planning and Public Opinion. By Melville C. Branch, Jr. Princeton, New Jersey, Bureau of Urban Research, Princeton University, 1942. 87 pp.

Reports

Yearbook. Toronto, Citizens' Research Institute of Canada, 1942. 31 pp.

Research

The Integration of Federal and Non-Federal Research as a War Problem. By Richard H. Heindel. Washington, D. C., National Resources Planning Board, 1942. 122 pp.

Street Cleaning

Street Cleaning and Refuse Collection and Disposal in Nine Cities of the United States. By Charles W. Howland. Philadelphia, Bureau of Municipal Research, 1942. 148 pp.

— Buy United States War Bonds and Stamps —

On the Local Front

Military and industrial centers of nation lay plans for recreational activities of Negro soldiers and industrial workers.

Prepared by the Office of Defense Health and Welfare Services
Federal Security Administrator Paul V. McNutt, Director

ZILPHA C. FRANKLIN, Editor

EFFECTIVE measures have been taken in many communities to provide for the recreational needs of Negroes in various military and industrial centers of the nation. Reports from recreational representatives of the Office of Defense Health and Welfare Services give some examples:

Chester, Pennsylvania, like most industrial centers, has increased in population during the last two years and its Negro population has increased in proportion. A recent survey revealed that of the thirty-nine plants employing more than sixty-five people, twenty-one employ Negroes in war production jobs and that 87 per cent of these Negro workers live within a five-mile radius of their places of employment. Recreation programs sponsored by the plants themselves, therefore, are readily accessible to most of the Negro employees. One of these plants which employs about 9,000 Negro workers has an extensive program for them, with Jerome B. (Brud) Holland, an All-American end at Cornell in his undergraduate days, in charge.

A housing project near the plant in which 1,300 Negroes live provides a recreational area with full-time leadership for the families housed there.

According to reports of the recreational representative, the people of Chester are planning a more extensive program in the city itself which will give Negroes an opportunity for wholesome leisure in an area free of friction and conflict. The Negroes themselves believe that with adequate facilities they can make a valuable contribution to wholesome living.

Oswego, New York, shows how one community has met the recreation problems of Negro soldiers.

Original opposition to Negro troops was dispelled by the action of the soldiers themselves.

A Negro colonel of a coast artillery regiment, learning of Oswego's opposition to his troops being stationed there, went in advance to the city and addressed the civic clubs, telling them of the background and performance of his regiment. He talked to the superintendent of schools, chief of police, and other civic leaders and sold them on the idea of having the Negro troops train at the nearby camp.

The entire regiment arrived and stayed for eight months. The high school opened its classes to some of the soldiers who wanted to continue their education. Movie theaters and other commercial recreation facilities were available. There were no disorders, no outbreaks, no crimes committed by Negro soldiers. When the regiment left Oswego the townspeople were convinced that the experiment was successful.

In **Evansville, Indiana,** the city is trying to do its own recreational job for Negroes, both soldiers and industrial workers. The mayor, the city recreation director, the defense recreation committee, and Negro leaders are all working together. A building has been obtained as a community headquarters where the program may be put into effect and two full-time workers have

een employed. The city and Community Chest provide jointly a budget o take care of operating expenses and olunteers in the community share the esponsibility for planning programs. he center has a dance floor, reading oom, kitchen, snack bar, and spacious ard for sports during the summer.

A seven-day-a-week recreation program for industrial workers is being arried on and soldiers stationed at nearby camp also participate in some f these programs.

Types of Community Setup

There are three distinct types of ommunity recreational setups being romoted for Negroes by the recreational representatives of the Office of Defense Health and Welfare Services orking with local defense recreation ommittees.

Under the first plan the federal government builds, purchases, or rents a uilding and the local committee furnishes the staff for the operation of the ecreational program and is responsible for its maintenance.

Junction City, Kansas, is an example f such an operation. Junction City's ecreation center for Negro soldiers has ix full-time workers. The director is aid out of city funds, the others by WPA. In the center soldiers enjoy ightly and weekend programs, children se it Saturday mornings, and people f the community during the day.

There are afternoon programs for the wives of the soldiers consisting of knitting groups, forums, and teas. The men have a recreation ground outside for horseshoes and softball. First aid classes and nutrition classes meet in the building.

Under the second plan the federal government provides the facilities and the USO comes in to supplement the efforts of the local committee. The USO helps the local committee where the latter has built up a program but needs aid because of a great and sudden influx of soldiers or war workers.

Louisville, Kentucky, may be cited as an illustration of this plan. There the local recreation committee had worked out its own program but asked for federal aid to remodel a building and USO assistance to staff the center.

Here the young women of the community have been drawn into the programs, linking the soldier and the civilian population. This makes the soldier feel at home and keeps him in contact with the life of his own people.

The third plan is used where there are no recreational facilities available and the USO steps in and, working with community leaders and groups, does the total job. **Chester, Pennsylvania,** is an example. Aside from the recreational activities carried on independently in the industrial plants there was little or no city-wide recreation program for Negroes. In Chester the USO and the local recreation committee are bringing together in wholesome leisure-time activity people who have lived there all their lives with no joint recreation programs aside from commercial ones.

Recreation representatives of the Office of Defense Health and Welfare Services, working with communities who are faced with the problem of providing adequate recreation for Negro industrial workers and soldiers, have helped them to see the problem as related to the whole war effort, to gather together their resources to meet their needs, and to secure federal assistance when community resources are inadequate. Some forty-five recreational centers, mostly for Negro soldiers, have been built or purchased with federal funds. Forty of these centers are staffed entirely by Negroes.

Letters to the Editor

An Author to the Rescue

To the Editor of the
National Municipal Review

I am glad of the opportunity to answer Mr. Nichols' epistolary attack upon the validity of the conclusions in my article "Can the 'King' Do No Wrong?" which appeared in the June issue of the Review.

In the first part of his letter, Mr. Nichols has confused the governmental-proprietary distinction with the discretionary-ministerial distinction. While I strongly disapprove of the former as arbitrary, absurd, and unjust, I just as strongly approve of the latter as necessary and desirable. The discretionary-ministerial distinction is based realistically upon the nature of the act, rather than arbitrarily upon the nature of the function. Public policy demands that a municipality should be immune from liability for the discretionary acts of its officers.

In other words, I fully agree with Mr. Nichols that municipalities should not be liable for such discretionary acts as the passage of municipal ordinances or the planning of facilities for water supply. While I am in full agreement with Mr. Nichols' argument that discretionary acts should be exempt from liability, I do not see how this admission can be interpreted as justification for the continued existence of the governmental-proprietary distinction.

My thesis is merely that the governmental-proprietary distinction is arbitrary, absurd, and unjust, and that it should be eliminated from municipal law. I take issue with Mr. Nichols' statement that it is not arbitrary, absurd, and unjust, but is based on "fundamental principles which underlie our whole theory of democracy." The fundamental principles upon which the governmental-proprietary distinctio rests are, first, the maxim that th king can do no wrong and, second, th concept that the government is abov the law. It is submitted that the principles, far from underlying demo racy, are entirely foreign to that inst tution. The principle of the irrespons bility of government has never been a essential element of democracy.

Mr. Nichols himself terms the gover mental-proprietary distinction "one o the most nebulous of legal distinctions He admits that it sometimes result in individual hardships, but maintain that such hardships could largely b mitigated by a provision for compulsor liability insurance of publicly-owne motor vehicles. While it is interestin to note that Mr. Nichols would thu disregard the governmental-proprietar distinction in motor vehicle cases, it a fact that in all jurisdictions fro which data are available the grea majority of tort claims against munic palities are not concerned with dam ages caused by municipally-owned mo tor vehicles. Extending liability f damage caused by such vehicles doe not go far enough in providing relie for the cases of individual hardshi Furthermore, it leaves the arbitrar governmental-proprietary distinction i almost as healthy a state as ever.

Mr. Nichols' objection to municip liability for acts of non-feasance o the apparent ground that such liabilit places a tremendous burden upon mu nicipalities is impressive when bolstere with well chosen examples, but without foundation in fact. In mos jurisdictions municipal liability alread extends to a majority of municip functions. If the studies sponsored b the Committee on Public Administr tion of the Social Science Researc Council and by the Bureau of Publi Administration at the University o

Virginia reveal anything at all, they reveal that the existing financial burden upon municipalities is slight and that an extension of liability to governmental functions would probably not increase the existing burden by more than 20 per cent.

Careless and groundless statements as to actual or potential financial burdens connected with municipal liability have been the chief obstacle in the way of reform in this archaic branch of municipal law.

GEORGE A. WARP
Bureau of Public Administration
University of Virginia

Detroit and Scandal

To the Editor of the
NATIONAL MUNICIPAL REVIEW:

Here is one Detroiter who appreciates your two articles about Detroit in the November issue of the REVIEW. Your editorial entitled "Good Government and Scandal" is timely. J. M. Leonard's refreshing report about "High Jinks in Detroit," in its brevity, failed to mention one point of importance: not a nickel of public money, paid by taxpayers, has been filched in any of the recent graft cases in this city. The whole picture has been one in which gambling interests and their political cohorts have exploited public men and public positions, at the expense of the gambling suckers who furnish all the money.

Judge Ferguson's Grand Jury disclosures, covering a period of three years, brought slashing results in the Police Department, even though Mr. Dewey had advised Judge Ferguson any such effort would be hopeless. But the whole mess, as Mr. Leonard states, traces back to the penalties paid by a well governed, nonpartisan city because of its necessary connection with partisan politics and politicians in the county and state areas. Even the Tyler defalcation of some years ago was a case where two clever operators were convicted and punished, but the insurance company made up the deficit left when these chaps robbed a certain bank.

All of which, at least for students of government, perhaps supplements the picture to advantage of Detroit's responsible system of government. But, of course, we expect to continue suffering from the stigma due to these evils, in spite of the high levels of administrative efficiency achieved during the past quarter century of our present modern system of government.

W. P. LOVETT
Detroit Citizens League

— Buy United States War Bonds and Stamps —

News in Review

City, State, and Nation
Edited by H. M. Olmsted

Election Results Show Governmental Progress

Three Cities Adopt Council-Manager Plan

THE balance of November election results in states and cities where constitutional and charter issues were decided was definitely on the progressive side. In the council-manager field three new cities were added: Lowell, Massachusetts, with 101,389 population; Laramie, Wyoming, seat of the University of Wyoming, 10,627 population and third largest city of that state; and St. Louis, Michigan, population 3,039. One defeat, in Baker, Oregon, (9,342) was registered.

Lowell also adds to the number of cities with proportional representation, while Yonkers, New York, overwhelmed another attempt to abolish P. R., as covered more fully in that department of this issue.

Dearborn, Michigan, adopted a modernized strong-mayor charter, and Kansas City, Missouri, approved two important charter amendments, as described below.

In the state constitution field the balance was even, Missouri approving the plan to hold a constitutional convention, while Michigan failed to seize the opportunity to bring its basic state law up to date.

Council-Manager Plan News

Lowell, Massachusetts, with a population of over 100,000, adopted a Plan E charter (council-manager and P. R.) at the November 3 election by a vote of 16,477 to 14,135, after a controversial campaign.[1]

The manager plan for **Laramie, Wyoming,** carried by a large majority at the November election. A letter from J. A. Hill, dean and director of the College of Agriculture and Experiment Station, University of Wyoming, states:

"The results of the unofficial tabulation by the Laramie paper are 1,576 for and 778 votes against. This two-to-one vote in favor was a great surprise to all of us who had been interested in it. There did not seem to be a great deal of enthusiasm for it before the election, and the party organizations, both Democratic and Republican, were decidedly against it. About the only campaign was visiting and talking and a series of editorials in the Laramie *Republican-Boomerang*, written by Ernest Linford, the editor, who was very much in favor of the plan. He drew heavily on the material which we had received from the National Municipal League.

"Now we are faced with the problem of getting a manager under a rather cumbersome law. On the other hand, our legislative delegation has promised that they will get the law amended at the next session of the legislature, to conform to the ordinary council-manager plan."

St. Louis, Michigan, adopted a council-manager charter on November 3 by a vote of 430 to 380.

Two cities have recently adopted the manager plan by ordinance—**Asheboro, North Carolina,** on August 6 and **Mountain Brook, Alabama,** on October 26.

Three cities were added, prior to November 1, to the official list of council-manager cities issued by the International City Managers' Associa-

[1]Further details will be found on page 642 of this issue.

ion: **Trois Rivieres, Quebec,** which secured a charter from the provincial legislature in April 1942; **Giddings, Texas,** which adopted a manager ordinance on September 24; and **Indian Hill, Ohio,** a newly incorporated village that adopted a home rule charter December 16, 1941.

The Chamber of Commerce of **Pottstown, Pennsylvania,** is sponsoring a study of the manager plan for that borough. It has purchased and distributed to members and others 1,000 pamphlets discussing the plan.

A proposed manager plan for **Baker, Oregon,** failed of acceptance at the recent election. The vote was 834 in favor and 1333 against. Defeat is attributed largely to the fact that the war came on after plans had been made for the holding of the election this year. It is expected that the matter will again be submitted after peace has come.

Constitutional Convention, Amendments Win in Missouri

The holding of a convention[1] to revise and amend the constitution of 1875 was authorized by Missouri voters on November 3. Three constitutional amendments designed to remedy (in part) antiquated financial restrictions were also approved. An analysis of the semi-official returns from the city of St. Louis and ninety-six counties shows that these four propositions received their principal support in urban areas, especially in the city of St. Louis and in St. Louis County.

Constitutional revision received a majority in St. Louis and in twenty counties. Of the three amendments the one authorizing an increase in St. Louis County school district tax rates won overwhelmingly, receiving a majority in all but four counties. The amendments authorizing additional taxes for several relatively poor Ozark counties and increasing legislative pay received majorities in eleven and eighteen counties respectively, as well as in St. Louis. Ten different counties as well as the city of St. Louis voted favorably upon all three propositions. Indeed, there is a close correlation on these propositions throughout the state.

The approval of the amendment increasing the pay of legislators to $125 per month, after nine successive defeats, is especially significant in view of the recent criticism of the General Assembly. It show a constructive attitude on the part of the voters. They are willing to see whether "fair legislative pay will attract ability" as claimed by those sponsoring the amendment.

The defeat of the Lauf amendment for the repeal of the nonpartisan court plan, which was adopted in 1940, also indicates a constructive and discriminating attitude. It carried only one county, Jackson, where it was supported by the remnants of both the Pendergast and Shannon machines. Apparently the voters thought the nonpartisan court plan deserved a fair trial and were not frightened by the campaign of the "Committee of 1000" which called it a Nazi scheme.

William L. Bradshaw
University of Missouri

Michigan Turns Down Constitutional Revision

On November 3, 1942, the voters of Michigan passed on the important question of constitutional revision. Article XVII, section 4, of the Michigan constitution provides that in 1926 and each sixteenth year thereafter the question of a general revision of the constitution shall be submitted to the electors. This question was Proposal No. 1 on the Michigan referendum ballot and the

[1] See page 591 this issue; also National Municipal Review, July 1942, pp. 403-5.

electors answered it in the negative.

In a recent issue of the REVIEW[1], it was indicated that whether or not a constitutional convention would be invoked in Michigan rested "in large measure on the vote of organized labor." It was also predicted that farm groups would "undoubtedly stand pat on the present fundamental law as they did in 1926."

As events have transpired, farm groups were much more active proportionately than organized labor in the November election. In the Detroit metropolitan area labor did not turn out in the usual numbers. Labor in the urban areas had the greatest stake in the calling of a convention in order to force a reapportionment of the Michigan legislature now dominated by the rural minority.

None of the arguments of the Michigan Constitutional Revision Study Commission as to the need for broad changes in the fundamental law of the state had sufficient weight with the people to overcome the "No" vote. Michigan thereby lost the big chance of this generation to streamline an administrative mechanism which is based in the first instance on principles incorporated in the constitution of 1908. Some substantial improvements may yet follow through individually initiated amendments from time to time.

A. W. BROMAGE
University of Michigan

Kansas City, Missouri, Charter Amendments

By a vote of two and a half to one the people of Kansas City, Missouri, on November 3, adopted two important charter amendments. One was designed to take city employees out of politics, while the other incorporated various financial safeguards.

A Charter Amendments Committee, representing the Citizens Association and seven other civic groups, and headed by Kenneth E. Midgley as chairman, was formed to coördinate the activities of various groups in campaigning for the amendments. Postcard information was mailed to every registered voter or family of voters.

The first amendment, as described, will establish a nonpartisan merit personnel board with protection against arbitrary treatment and political discharge, give greater recognition to war service, require appointments from the top portion of eligible lists, and encourage career service through promotion. The second measure requires posting of bid requests, sealed bids, independent annual audits, improved budget procedure, bonding of employees handling cash, and serial bonds.

Dearborn, Michigan, Adopts Strong Mayor Charter

A new charter of the strong mayor type was adopted on November 3 by the voters of Dearborn, Michigan, with a majority of about 1,200. The charter, as analyzed by Professor Arthur W. Bromage, provides for a council of seven elected at large, nonpartisan nominations and elections, a fairly short ballot, large powers for the mayor including appointment of department heads and commissioners without council confirmation and the veto power, a small number of departments with divisional lines of responsibility, budget preparation and control and centralized purchasing in the finance department, and comprehensive and unified powers over personnel administration vested in a civil service board.

[1]See "Constitutional Revision Urged for Michigan," by A. W. Bromage and J. A. Perkins, NATIONAL MUNICIPAL REVIEW, July 1942, pp. 396-397.

ties Gain Wartime Efficiency

Better and more economical operon of municipal governments, largely cause of various factors associated h the war, are reported by thirty ies, representing all population ups, which were covered in a re- t survey by the International City nagers' Association. These factors lude shortages in man power and terials, priority requirements, re- ced street traffic, etc.

Relief costs have decreased in many ies because of increased employ- nt, while costs of public improve- nt and equipment are reduced or minated because materials are un- ailable or projects are nonessential. duced travel, because of tire and rationing and the thirty-five-miles- hour speed limit, has made it possi- for many cities to release police ffic personnel for other duties and eliminate now nonessential traffic nals and reduce operation of others. st of the cities were found to be ving on street light costs because of nout regulations and wartime with extra hour of daylight.

Basic means of promoting efficiency d economy that were found to be reasingly employed included installa- n of new accounting and budget con- l systems, central purchasing offices effect economies in buying govern- ntal supplies, refinancing bonds at ver interest rates, and retiring muni- al debts to save interest costs.

More efficient operation of municipal tor vehicle equipment was reported several cities, including installation records systems to save on main- nance, gas and oil consumption, and air costs; servicing of equipment at ght to keep it in use and save man- urs; requiring that city-owned cars housed in the city garage at night and restricting use of the cars during the day.

Among other methods of varying degrees of merit were the reduction of travel on official business, stricter control over sick leaves, eliminating bill collectors by collecting delinquent accounts by mail, using auxiliary police for part-time traffic work, closing swimming pools and discontinuing municipal celebrations, festivals, and band concerts, operating refuse collection trucks in pairs so that helpers will be loading trucks instead of riding to and from city dumps part of the time, and installing modern equipment where available to get more work done with fewer employees.

Boston Finance Commission Reports on Reorganization

In a recent report on the war emergency and municipal administration, the Boston Finance Commission sides with those who believe that now is the time to change things for the better in local government. Addressing itself to the peculiar and manifold problems of Boston the Finance Commission—one of the elder investigatory bodies among the official group—calls specific attention to Boston's departmental structure.

A complete overhaul is recommended, and to achieve this purpose the Finance Commission asks for appointment of a committee of the "most practical and best informed" of Boston's citizenry. Citing the alacrity with which administrative talent has responded to the federal government, the Finance Commission suggests that Boston has some claim upon the energies of its capable citizens.

Heretofore, reorganizational efforts in Boston have been unable to subdue well entrenched personnel, who both shrink from any shake-up and sabotage it. Withdrawals from the municipal

service for the armed forces and defense employment, unavoidable curtailment of many activities, manpower shortage—all these factors are now present, according to the report; and they should outweigh most of the practical obstacles to effective reorganization.

RICHARD A. ATKINS, *Secretary*
Boston Municipal Research Bureau

War Labor Board and City Wage Disputes

On November 12, a mediation panel held that the federal War Labor Board has jurisdiction over labor disputes involving municipal employees as well as those involving other workers in the United States. This decision was made in a case arising in Newark, New Jersey. A recommendation was made for the reinstatement of employees who had been discharged by that city's Department of Public Works after a six-day strike of four hundred workers.[1] George K. Batt, the employer member of the three-man panel, dissented, saying that the board should deny jurisdiction in governmental employee cases, but should clearly state for the benefit of government officials what is expected of them and their governmental units during the war emergency.

In Buffalo on November 10, a strike of city street workers, set for the following day, was called off shortly after the City Council had approved pay increases averaging about 13 per cent for 1,065 Public Works Department employees in the lower brackets. The city's Law Department proceeded to prepare an application to the War Labor Board for approval of the increases. This is said to be the first application to the WLB for approval of city pay changes.

[1]See NATIONAL MUNICIPAL REVIEW, November 1942, p. 565.

On November 20 Mayor LaGuardia New York, in an address before annual conference of the New Jer League of Municipalities, declared t in his opinion the War Labor Bo has no jurisdiction over disputes wages, hours, and working conditi between cities or their agencies civil service employees. New York C is now facing a demand for hig wages on its city-owned subways other transportation facilities and local branch of the Transport Work Union (CIO) is seeking WLB ticipation.

Prizes Awarded in Maine Town Report Competiti

Awards in the 1942 Maine Town port Competition, covering reports the municipal year ending in 1942, w announced at the annual convention the Maine Municipal Association, wh sponsors the contest. This meeting in Augusta, October 7-8. Certificates supreme merit were given to the w ners in each of eight population grou and certificates of superior merit w given for the two next best repo in each group. The winner in the larg population group (over 3,000) was town of Rumford.

Manpower Commission for New York City

A local manpower commission been appointed for New York City Mayor LaGuardia. Its immediate fu tion will be to place before local dr boards requests for deferment trained city employees whose loss endanger some of the city's essen services. Later this commission m make attempts through the Fede Manpower Commission to keep workers in the city's employ inst of losing them to private business.

Prize for Metropolitan Regional Council Plan

To stimulate consideration of the problem of effective coöperation between large cities and their surrounding metropolitan areas in the preparation and carrying out of rational plans for future development, a $500 prize is being offered by a Regional Fund for the best proposal submitted for the organization and operation of a Regional Council. Such a council shall have to do not merely with regional area planning as that term has been generally understood, but also with present and potential industrial, commercial, transportation, recreational, and other human factors, and problems of taxation and coöperative intergovernmental relationships affecting the well-being and program of the whole area, and shall be so constituted as to enlist the coöperation of recognized leaders in various fields of enterprise and civic interest.

Further information can be obtained from Harold S. Buttenheim, chairman of the Committee of Judges, 470 Fourth Avenue, New York. The other members of the committee are: Frederic A. Delano, Earle S. Draper, Philip H. Elwood, John M. Gaus, Guy Greer, Benjamin H. Kizer, Harold M. Lewis, Charles E. Merriam, Hugh R. Pomeroy, and Thomas H. Reed. The contest closes February 1, 1943.

New Jersey and Its Employees Studied by Commission

Appointed by Governor Charles Edison to study and recommend a fundamental policy in the relations between the state and its civil servants, the New Jersey Committee on State-Employee Relations recently made its report to the Governor. Besides conducting studies and discussions the committee held three public hearings at which there appeared before it many representatives of civil service organizations, commissions and reform groups and of public employee labor organizations, and others specially interested in public personnel relationships.

The committee's report presents and briefly discusses the following principles:

The merit system, as embodied in the civil service law, should remain inviolate.

The right of self-organization is indisputable.

The public interest is paramount.

The right of collective bargaining is necessarily limited by the nature of the relationship existing between the state and its employees.

The principle of the closed shop is incompatible with any sound policy of labor relations in the government service.

The obligation of the state to provide for the orderly adjustment of personnel problems is fundamental.

In connection with the last, the following suggestions were made:

1. A responsible official or employee, skilled in handling personnel and public relations, shall, subject to existing civil service procedure, be named by the head of the department as departmental personnel officer.

2. A standing personnel committee shall be set up in each state department, institution, or agency, consisting of representatives of the principal classes or groups of departmental employees and an equal number of supervisory officers and employees.

3. Any employee who has a suggestion or personnel problem he wishes to present, or grievance he desires to have considered, shall first take the matter up with his immediate superior, either individually or through a representative or representatives of his own choosing. Further steps in case

of non-agreement are specified, leading up, if necessary, to an appellate body, which could be the Civil Service Commission if its powers and staff become adequate.

In a supplementary report by one member of the Committee it was said that there were six or seven steps in the method set forth in the main report for the treatment of grievances, the wisdom of which was doubted. It was further stated that the Civil Service Commission has the power to deal with grievances in a coöperative manner; it can, if it desires, work out a direct, fair and just method, and should be required to exercise this and other powers.

Special State Committees Study 1943 Legislative Problems

Action by state legislatures in setting up special committees and commissions to investigate current problems between sessions, especially those brought on by the war, has been the subject of a survey by the Council of State Governments. Most of the committees and commissions will report to their legislatures in January, when 42 state law-making bodies go into session.

The number of committees assigned to study and report on planning and use of industrial and other resources, interstate coöperation, juvenile delinquency, and un-American activities indicates the extent to which the war has emphasized these problems. Seven of the twenty state legislatures, for example, established special interim groups to study state use of industrial and other resources. These states are California, Iowa, Massachusetts, New York, Oregon, Texas, and Washington.

Interstate coöperation problems are under study by special legislative commissions of ten states—California, Iowa, Massachusetts, Minnesota, Nebraska, New Jersey, New York, Oregon, Rhode Island, and Washington; inquiry into the field of juvenile delinquency has been made by legislative committees of California, Illinois, Maryland, Michigan, and New Jersey.

Housing and other living conditions of Negroes are under investigation by special commissions in Illinois and Pennsylvania, while a Rhode Island commission is studying employment problems of Negroes.

Commission reports on governmental efficiency and economy will be rendered to legislatures of five of the states, California, Florida, Louisiana, Minnesota, and New York, when they convene next year.

Three state legislatures—Pennsylvania, New York and Illinois—set up interim committees to study and report on Congressional reapportionment and election laws, while three other states—Vermont, Texas, and Oregon—appointed groups to look into and report on child welfare and connected problems.

Some State Leagues Hold Conventions; Others Cancel

In addition to the annual conference of the American Municipal Association, October 21-23 in Chicago, at which representatives from thirty-seven member state leagues of municipalities were in attendance, several state leagues held conventions in that month. These included Maine, Virginia, Michigan, Wisconsin, and Nebraska. The League of Texas Municipalities scheduled its thirtieth annual convention early in November.

The Alabama and West Virginia Leagues of Municipalities cancelled their plans for holding annual conventions, scheduled for October. Both leagues, however, plan to hold statewide conferences prior to the opening of the state legislature, at which the legislative programs of each league will be submitted and discussed.

Kansas Police School Holds Sessions

At Wichita, Kansas, November 16-21, the tenth annual Kansas Police School provided instruction in forty subjects —many more than last year. Much of this was related to wartime needs. The school was sponsored by the State Board for Vocational Education, the League of Kansas Municipalities, the University of Wichita, and various other organizations and departments.

Citizen Action

Edited by Elwood N. Thompson

Detroit Housing Council Marshals Citizen Support

Public understanding brings public interest

THE Citizens Housing and Planning Council of Detroit, as a relatively young organization started six years ago, has had the benefit of coöperation both from the Detroit Citizens League, under the leadership of William P. Lovett, and the Bureau of Governmental Research, under the direction of Dr. Kent D. Upson. Mr. Lovett, as a member of the Council's board, has guided its membership and financial campaigns with unceasing effort and considerable success. In its early organization, the group had the wise counsel of Harold S. Buttenheim, editor of *The American City,* and Coleman Woodbury, then director of the National Association of Housing Officials, and has profited greatly from association with the latter organization and the American Society of Planning Officials.

Traditionally citizen groups have sprung into being to meet particular emergencies. In solving one situation they have found others needing attention, and so have continued their efforts as a permanent organization. The housing needs of our cities have been years in developing and will require time to solve; likewise, the planning needs. With government agencies fairly swarming into these fields, why is there need of a private voluntary agency?

The first in our city to become housing-conscious were the social workers. Labelled starry eyed and radical, they resorted to the camera for evidence beyond refute and jolted the sedate respectability of our best citizens. Then the cold hard facts of declining property values in the downtown areas, of industrial and residential decentralization, and of accelerated blight in depression days, proved that housing was everybody's business.

Once the problem was recognized, the action technique was simple. First, the agencies which were supposed to be at work on housing problems were approached. As a result of budget economies of the thirties they were all understaffed but eager to do more. They welcomed citizen support. Special study committees were formed. The committees themselves gained quite an education. Where practicable they became unofficial advisory committees and then semi-official or official. Proposals for improvement gained newspaper publicity. Praise and criticism going hand in hand speedily brought interest and activity. Civic pride was stimulated and Detroit learned what other cities were doing. Housing and planning courses were started in our schools and Wayne University.

Public interest was stimulated by public understanding. No one worries about who gets the credit. The job is too serious for that. The important thing is that a small, determined, unselfish, intelligent group can get things done if they tenaciously and persistent-

ly go after them. The democratic process may evolve slowly but every American community has plenty of latent, potential interest that waits on organized citizen effort.

The first activities of our group in 1935 were chiefly concerned with housing. The historic Louisville decision, limiting the housing powers of the federal government, stopped the PWA housing program in many cities. Detroit's two large projects—Brewster and Parkside—were left for nearly two years, with basements and open excavations uncompleted eyesores, acres of idle ugliness in a city that was crying for housing. The Council, then only a committee, persuaded some sixty organizations to join in a protest and petition to Washington for early completion.

There was grave danger that the cost of these projects would exceed the appropriation. Organized labor was readily persuaded to ask for a change from thirty hours, the statutory limitation, to forty hours a week. This request was granted and saved several hundred thousand dollars in construction costs. Bids came within estimates and the job went forward. The agitation opened the eyes of thousands to Detroit's housing needs.

Housing Program

When the Council ceased to be a committee and became definitely organized, it gave active support to the passage of the Wagner-Steagall Act. This decision for a time again labelled us in the eyes of many as a radical organization. A thirty-million-dollar public housing program resulted, but the going was difficult. With a better understanding of public housing, this feeling has subsided. Some conservatives, who confuse planning with regimentation, still oppose our program, but objectors are few and constantly decreasing. A continuing program ha "broadened the areas of understanding, and our directorate and membershi include outstanding leaders in ever area of civic activity.

Our support of zoning won man friends. In 1927 a zoning ordinance wa defeated by popular vote. Ten year later that opposition had decreased Successful promotion of a real propert inventory and housing survey was fo lowed by widespread acceptance of tha effort as a practical, constructiv measure. It clearly demonstrated zon ing needs. In 1941 the zoning ordinanc was passed and has been well accepted

From the advisory committees o our Council, two able men have bee appointed to the City Plan Commi sion. Our president, Dr. Robert W Kelso, was made chairman of the Stat Housing Study Commission and ha received other important assignment Former students are now housing man agers in important projects. The grow ing field is attracting strong personne

On the local government level a archaic system of building inspectio has been modernized. Concentration o responsibility in one department an block by block inspection has replace the scattered efforts of former day The city is using the Toronto pla originated by the Hon. K. S. Gillie that city's competent and aggressiv building inspector.

Trailer camp legislation, a new urba redevelopment law, and a region planning committee are also example of what has so far sprung from ou actions. The local planning agency wit greatly increased appropriation is work ing on a master plan. We have helpe get a budget for our State Plannin Commission. Through dinners an public meetings we have done our bes to get the twenty agencies on variou government levels most concerned i Detroit's planning to become better a

quainted. Fourteen other housing agencies alone have been included in these meetings.

The current housing problems due to war production in the area are stupendous, but the techniques of the Council's approach have helped considerably. Allotments for improvements in sewers and water supply and sanitation in outlying districts have been worked out with fine agency coöperation and public support.

There have been plenty of disappointments, too, in defense housing, but our organization is going forward and with increasing support is gaining momentum. We are looking forward to the days after Victory—when the city will take up the task of rebuilding itself.

ALEX LINN TROUT,
Executive Secretary
Detroit Citizens Housing and
Planning Council

School Children Mobilized in "Get Out the Vote" Drive

Under the sponsorship of **Philadelphia's Committee of Seventy** the city's public and parochial school children and college students were enlisted, prior to the last election, in an intensive drive to "get out the vote."

The percentage of Philadelphians voting on election day compared with the turnout elsewhere runs like this, according to the Committee's bulletin, *Civic Affairs*: Philadelphia, 64 per cent; Pennsylvania, 52 1/2 per cent; New Jersey, 51 per cent; the nation, 52 per cent.

Comments *Civic Affairs*: "From reports we have received, we are convinced that a large portion of the heavy vote cast in the city can be credited to the boys and girls in our schools and colleges who persuaded their parents and friends to vote and demonstrate the freedom for which we are fighting."

Already other communities in the state are planning similar campaigns for the next election and are asking the Committee of Seventy for advice.

"Approximately 400,000 boys and girls in the public and parochial schools," writes Harry K. Butcher, the Committee's secretary, "have been exposed to a series of discussions on the value of citizenship duties and responsibilities and the need to urge their parents to get out and vote."

The superintendents of public and parochial schools asked civic teachers to urge pupils to tell their parents to vote. The drive also was approved by university and college heads in the city.

Both the Democratic and Republican city committees were asked to join the drive on a nonpartisan basis.

Philadelphia radio stations "plugged" the theme at almost hourly intervals prior to election day. In one radio address Dr. Alexander J. Stoddard, superintendent of public schools, asked his audience "what price would a Frenchman pay, in November 1942, to express at a free election an opinion about his Nazi masters?"

Oakland Citizens League Follows Aggressive Program

The **Oakland Citizens League** is a nonpartisan corporation with its membership scattered throughout a county of 254,000 population. Oakland County, Michigan, has many governmental problems since it has two large urban centers and a large rural area.

Citizen organizations appear to function most effectively through two mediums: Private conferences with public officials and public statements designed to point the finger of suspicion. Our League, during its formative period, restricted its activities primarily to friendly conferences with public officials and analytical studies of the budget, voting, and tax situation.

We have recently found that by judiciously mixing the two methods, we have increased the degree of co-operation, have acquired more respect, and more public confidence.

Fees Questioned

A loose spot in all counties in Michigan is the handling of fees by the County Clerk's office. Earlier in the year we discovered the County Clerk was making personal deductions from the naturalization fees that would have totaled approximately $5,000 a year. Inasmuch as this clerk had been in office for ten years, and this particular discrepancy was a recent innovation, our League made some public accusations. Having already collected several necessary affidavits and photostatic copies of official letters, we might have arranged a conference with the County Clerk and Board of Auditors and had an amicable discussion of mutual problems. Instead, we issued several public statements, which, although not of a rabid nature, were definitely pointed. The money in question was immediately placed in escrow and a test case started in the courts.

Shortly afterwards the County Prosecutor and the Police Department of the city of Pontiac developed an estranged relationship. The Prosecutor issued a public statement alleging inadequate law enforcement on the part of the Police Department. In Pontiac, under city manager government, police officials are appointive and perhaps lacking in the necessary experience for political thrusts and parries of a public nature. Accordingly, our League answered the Prosecutor's statement, questioning his true intentions in a polite but suggestive manner. Shortly afterwards the Prosecutor's office requested our League to arrange a mediation conference between the estranged officials and to act as mediator. The conference was held and a harmonious law enforcement program evolved.

In these incidents, our League was not interested in scandals or cheap publicity through public rows. We prefer to work quietly and to correct rather than to persecute. By taking aggressive action, however, we have convinced public officials that we are taking our work seriously. Friendly relations were strained in a few cases, but a perceptible increase in the intensity of co-operation in many other directions has more than compensated us.

Our firm attitude with the Prosecutor and County Clerk seems to have been the best possible way to convince the public our only objective was more effective government. At least there was a discernible increase in the attention given our recommendations on candidates by the general public at the current elections. Our League, being interested in all governmental problems, makes nonpartisan recommendations on candidates for public office. Candidates are classified in one of three categories as "recommended," "qualified," or "not recommended," with brief criticisms or commendations where the situation is sufficiently clear-cut to warrant them.

The September elections seemed to indicate our influence is of sufficient magnitude to counterbalance the handicap a new but worthy candidate has in running against the incumbent official under the direct primary system. Our county has all Republican officials—and officials once elected have long tenure. Due to public acceptance of our sincerity and judgment, we are developing as the balance of power—thus opening a new vista of potential governmental improvements and official coöperation.

James F. Moore,
Executive Secretary
Oakland Citizens League, Inc.

hamber of Commerce Stirs anager Plan Interest

In mailing pamphlets to its members, swering questions on the borough anager plan of government, the **ttstown, Pennsylvania, Chamber of mmerce** took the opportunity to mulate interest in the plan.

President Herman R. Leslie sent with ch pamphlet a letter of explanation ying in part "it was decided that we tain the views of our members on is important subject. In order to give u pertinent information on the plan, ere is enclosed a small pamphlet. It published by the National Munici- l League, New York . . . a citizen's ganization . . . for the purpose of pro- oting better government in our nerican communities.

"Our Borough Council may, at its scretion at any time, create by ordi- nce the office of borough manager d may in like manner abolish the me. . . . It has been brought out, how- er, that it would be most desirable have smaller representation in wn council, to make the plan more fective. . . .

"A competent borough manager must nonpartisan . . . selected on the sis of his training, ability, and ex- rience."

unior Chamber Sponsors dministrative Survey

The **Logan City Junior Chamber of mmerce** conducts a continuing cam- ign for improving city government, ot because its members feel that local ficials are grossly ineffective but be- use they believe that there always room for improvement.

That philosophy was the basis for a cent study on *Municipal Administra- on in Logan City, Utah,* sponsored by e Junior Chamber and prepared at s request by G. Homer Durham, in- structor in political science at the Utah State Agricultural College. The study contains a summary of thirty-two ob- servations and recommendations which are the highlights of the report.

In some detail the report then covers Logan's relations with other govern- mental agencies, its policy-making and administrative organization, type and quality of existing services, financial and personnel administration, and a final chapter suggesting that the city consider the council-manager form of government as a more effective method of operation.

Junior Chamber President Kenneth Longhurst writes that the report has been printed in pamphlet form and has been released to the public for study. Through the report the club fulfills its desire to "present for consideration the recommendations of a careful stu- dent of public administration—recom- mendations arrived at after a thorough study of Logan's governmental setup."

County and Township

Edited by Elwyn A. Mauck

Home Rule Wins in Montgomery County, Md.

Voters elect commission to draft new charter

AFTER a bitterly fought contest in which it became the leading local issue in the Washington, D. C., metro- politan area, the charter plan was ap- proved by the voters of Montgomery County, Maryland, in the general elec- tion last month by a vote of 8,044 to 6,245. Thus Montgomery becomes the first county in Maryland to consider a home rule charter under the constitu-

tional amendment adopted so many years ago.[1]

In addition to approving the drafting of a charter, the voters elected a board of five pledged to perform this task who were opposed by five other candidates nominated by the Board of Commissioners and pledged to oppose any change. The successful candidates have selected Frederic P. Lee, attorney and former professor of constitutional law at Georgetown University, as chairman. They plan to conduct public hearings, draft and present the charter to the Board of Commissioners within six months as required by law, and then prepare to secure a favorable vote on the charter in the general election of 1944.

Wayne County Home Rule Loses at Polls

Proposal No. 2 on Michigan's November ballot was home rule for Wayne County.[2] This proposed amendment lost by a few thousand votes out of a total of more than 800,000. Here again the negative vote in outstate rural areas turned the tide against an eminently sound proposition which would have permitted the reorganization of metropolitan Wayne County by home rule charter. It is a tribute to the careful organizational work of the State Committee for Proposal No. 2 and the liberal press and editorial support of the urban newspapers that the vote on home rule for Wayne County all but carried over into the affirmative column. The close vote suggests the feasibility of addition citizen action either to bring pressu on the legislature for the submissi of an amendment to the voters or place the Wayne County home r amendment on the ballot again by itiative petition.

A. W. Bromage
University of Michigan

[1]See National Municipal Review, February 1939, pp. 89-95.

[2]See "Home Rule for Wayne County?", by A. W. Bromage, National Municipal Review, July 1942, pp. 386-389; "Vote on Home Rule for Wayne County, Michigan, Assured", September 1942, p. 462.

Nebraska County Home Rule Amendment Defeated

At the general election of Novemb 3, the voters of Nebraska, for the s ond time, defeated a constitution amendment intended to permit co ties to have a measure of home rule to governmental organization. At t writing unofficial returns give 115,0 for the amendment and 142,000 agai it. Because of the circumstances of origin the amendment was loca known either as the county home r amendment or the county mana amendment.

More than ten years ago a moveme of some proportions grew up in a nu ber of counties in the more popul eastern and southeastern part of t state in favor of the county mana plan. County manager government w looked upon with favor, especially Douglas County in which Omaha is cated, because of a widespread bel that the conduct of county affairs h long been inefficient and corrupt.

In response to this sentiment t legislature at the session of 1933 pass "An act relating to county governme and officers; to provide for the ad tion of the managerial form of coun government; and to provide penalt for the violation thereof."[1] The might be adopted by a vote of t people of any county.

At the November election of 19 Douglas County accepted the new

[1]Session Laws, 1933, Chapter 35.

a vote of 43,568 to 30,980. By its rms the sheriff, the county judge, and e county superintendent were to ntinue to be elective officers, while e register of deeds, the county clerk, e clerk of the district court, the sessor and the treasurer were not ecifically abolished.

The act was immediately attacked the courts on the ground of its unnstitutionality and, though upheld by e district court, was held void by the ate Supreme Court in 1936.[3] The deion of the court was based on the ound that the title of the act was fective and therefore void under Arle III, Section 14, of the state contution which provides that "no bill all contain more than one subject, d the same shall be clearly expressed the title." The court held also that e manager was an "officer" in the nstitutional sense and must therefore elected and could not be appointed the county board. Moreover, as an fficer" he could not appoint other fficers" since the constitution in rticle IX, Section 4, provides that the gislature shall provide by law for the *ction* of such county and township icers as may be necessary.

Amendment Submitted

To overcome this decision the session 1939 submitted a constitutional nendment to be voted on by the ople at the general election of 1940. his amendment added to the provision ferred to in the preceding paragraph e words: "Provided, however, the gislature may provide by law for a rm of county government in which unty officers may be elected or apointed, but such form shall be opnal with each county and shall tain in any county only upon the adoption thereof by the electors of such county." The voters in 1940 defeated the amendment by a vote of 254,639 to 173,107.

An identical amendment was submitted by the legislature of 1941 to be voted on at the November 1942 election. Though the new amendment carried by a three-to-two vote in Douglas County, it was decisively beaten in the state at large.

It is always difficult in an American election to assign reasons for the action of the voters, but outside of Douglas County the issues involved attracted little attention and the great disparity between the total vote cast on the question and that cast for United States Senator and Governor probably indicates pretty accurately the sort of thing with which the voter's mind was preoccupied.

LANE W. LANCASTER
University of Nebraska

[3] *State ex rel O'Connor v. Tusa,* 130 eb. 528, 265 N. W. 524 (1936).

Census Bureau Inaugurates Financial Statistics of Counties

The United States Census Bureau, long noted for its *Financial Statistics of States* and *Financial Statistics of Cities,* now has added *Financial Statistics of Counties.* This brings all state and local government within its purview and gives research scholars valuable material heretofore not easily available.

The thirty-five-page report just published will be first in a series of annual reports on county finance presented in quantitative, tabular form. This first report is limited to twenty-nine large urban counties selected from the census of 1940. For 1941 the Census Bureau will expand the report to include all counties containing cities with more than 250,000 population and all counties of states that now collect such county data. For 1942 it plans to issue a report containing data on all counties.

The Bureau believes government finance cannot be understood without knowledge of county finance, and it hopes this study will contribute to such knowledge. The report points out that study of county government is significant because county functions are considerably different from those of other public units, and because county revenues and expenditures compose one-quarter of all local public revenues and expenditures. Sixty-three per cent of county income is derived from tax collections with practically all of it based on the general property tax. Municipal revenue structure has much greater diversity. This greater diversity is even more apparent in expenditures. In the counties studied, three principal functions, public welfare, general control (primarily courts and tax administration), and hospitals are responsible for three-fourths of the operating costs.

Other findings of the report relative to the general nature of counties and to characteristics that distinguish them from other units of government have been generally known, but heretofore such facts have had an inadequate statistical basis. This series of publications should prove very valuable in providing a more substantial foundation for broader studies in county government.

Counties Administer Wisconsin State Highways

"Wisconsin is the only state in the Union where responsibility for the maintenance and improvement of all state trunk highways is lodged with county governments." With this opening statement, *Better Roads* presents the initial article of a series devoted to state-local relations in highway administration.

While it is observed that the centralization movement in highway administration elsewhere in the United States has resulted in state control, the article reveals that, except for a shift from township to county administration in 1907, the state of Wisconsin has resisted this trend to a remarkable degree. This is attributed to devotion to the principle of local self-government, strong county organizations, and rural domination of the state legislature.

Under the provisions of a 1911 statute, each county was requested to prepare a "prospective state highway system" of limited mileage and serving specified communities, such as county seats and municipalities that were important as trading centers. The state could grant subsidies for construction and maintenance of highways, but it was forbidden by the constitution to issue bonds for such construction, and since counties were sole possessors of road equipment, the legislature decided counties should have independent and full charge of maintaining state highways.

Counties Still Act

Federal statutes forced amendment of the state laws in 1931 so as to specify state responsibility for highway maintenance. Actual administration, however, remained with the counties. At the present time more than 10,000 miles of state trunk highways, including more than 5,000 miles receiving federal aid, are maintained by county highway departments.

The article declares that counties will retain this significant function because of the traditional insistence of the state legislature that counties shall have concurrent jurisdiction in highway matters. For example, at present $8,000,000 is distributed annually from state highway funds, but since allocations are made on the basis of highway mileage and motor-vehicle registration, the

State Highway Commission cannot use these grants to force its decisions on the counties. It merely has a voice in deciding on construction or improvement of highways, but with veto power retained by the highway committee of county boards.

Difficulties Encountered

There has been some difficulty in securing continuity of highway routes, and counties in better financial condition occasionally have built their highways in advance of other counties where there was lower borrowing power but greater traffic need. Also since counties have sole jurisdiction to negotiate for highway right of ways, there is lack of uniformity in prices paid by the various counties. The state attempts to maintain standards of highway construction with some difficulty but such standards usually are observed by counties with little or no pressure on them necessary. There are also other minor weaknesses that tend to cause some dissatisfaction, but the arrangement generally is regarded as working satisfactorily, and the author of the article sees no marked sentiment at this time in favor of state centralization.

Taxation and Finance

Edited by Wade S. Smith

Cities Adopt Cost-of-Living Salary Increases

Comprehensive Study Made by Milwaukee City and County

AS INCREASES in the cost of living and competition with private employment bring more and more pressure on local governments for salary increases, the cost-of-living bonus device comes into prominence. In some cases an attempt is being made to relate salary payments to the actual trend of a cost-of-living index. In others the amount of the bonus is arbitrarily fixed without reference to future trends.

Berkeley, California, (population 85,547) in its 1942-43 budget provides that employees receiving $129 per month or less will receive a bonus of $12.50 per month; those receiving between $130 and $149 per month will be paid an additional $10 per month; and for those receiving from $150 to $230 per month, the bonus will be $5 per month. The cost of the bonus to the city will be $33,625 for the year.

A bonus tied in with a cost-of-living index (what index is not reported) has been used by Whitefish Bay, Wisconsin, (population 9,651) for the past ten months. In this the monthly payment is $1 or a fraction for every point or fraction of a point in the current month's cost-of-living index advance over the April 1941 figure. In July 1942, for example, the index stood at 113.5, an increase of 11.6 points over April 1942. This entitled each employee, regardless of his basic salary, to a July bonus of $11.60. When the cost of living recedes, a bonus will be paid until the index reaches 101.9, at which time payments will cease. Somewhat similar bonus plans are in use in St. Paul, Minnesota,[1] and in the schools of Dearborn, Michigan, although the latter system pays the bonus on the first $2,500 of salary.

A rather comprehensive bonus and salary adjustment is under consideration in Milwaukee, where a technical committee consisting of representatives

[1]See "St. Paul's Adjustable Salary Scale for City Employees," NATIONAL MUNICIPAL REVIEW, December 1938, pp. 583-587.

of the city, county, school district, Board of Adult and Vocational Education, and City Sewerage Commission has recommended study of a uniform salary plan for all five tax levying bodies. Recommendations as to the uniform salary plan included the following:

(1) Salary adjustments should be automatic in application, and periodically move upward and downward as the cost of living rises and falls.

(2) Salaries should be based upon a comprehensive, sound, and equitable salary standardization plan.

(3) Formula should be based upon reliable cost-of-living index figures.

(4) Formula should be designed for the full application of the cost-of-living changes to a definite amount of all employees' salaries.

(5) Base salaries should be re-examined periodically to meet any marked changes in the duties and responsibilities of the positions classified, and the standards of living affecting employees holding such positions.

(6) A percentage limit should be applied to any adjustments to be made within any single year.

The technical committee considered various types of bonus payments, ranging from an increment to total salaries which would reflect the gross increase in the cost-of-living index to limited increments affecting less than the whole salary. It estimated the cost to the five units of these various plans to range down from $3,276,275 for the most generous plan to $1,688,679 for a plan in which the increment was limited to 10 per cent applied to the first $200 of salary only.

Recent Municipal Reports

Several interesting examples of public reporting have recently been received, which may be of interest to citizens seeking specimen reports for comparison with the publications issued in their own communities.

Comment has been made previously on the efforts of the village of Bronxville, New York, to popularize its budgets. That municipality (population 6,888) has recently issued, over the signature of Mayor Ralph B. Maltby, a good example of a simple and effective work progress type of report. The Mayor's message summarizes the developments of the year 1941-42, and thereafter highlights are given for each of the several village departments. Summary financial statistics are included in the sections devoted to the work of the village treasurer and the village clerk, accounting in all for about three and one-half of the volume's thirty-two pages. Three pages are devoted to the village war council and civilian protection.

An excellent example of the executive budget is that for 1942-43 as submitted to the mayor and city commission of Port Arthur, Texas, (population 46,140) by City Manager Bill N. Taylor. The document is handsomely made, mimeographed with a plastic binding between substantial covers. The Manager's budget message and other explanatory material are set off on blue and yellow paper, and colored dividers are inserted between sections to simplify the reader's work. Published June 23 for a fiscal year beginning July 1, the budget tables include estimates for the year just closing which on the whole were closely realized by year-end results shown in the city's annual financial statement. The annual financial report, issued by Chief Finance Officer C. Nelson, now conforms wholly to the standards recommended by the National Committee on Municipal Accounting, and is one of the best municipal financial reports to be found in any city, regardless of size. During the year the city installed a revision of its accounting system—

which had long been of above-average quality, as indicated by the fact that Port Arthur has for a number of years been one of the few Texas cities and one of a much too small number of United States cities publishing comprehensive current account balance sheets. The new format is concise, usable, and practically foolproof even to the uninitiated citizen, since several pages at the outset are devoted to a description of the accounting system followed and the significance of the various schedules.

Louisiana Re-enacts Sales Tax as War Measure

A new 1 per cent sales and use tax on purchases has been adopted in Louisiana as a war emergency measure. This brings to twenty-three the number of states with sales tax laws. Louisiana's former state sales and use tax law was abandoned in 1940.

The new tax, collections on which began September 1, falls on all retail sales or on the use, consumption, distribution, or storage of tangible personal property on which the sales tax has not been paid, reports the Federation of Tax Administrators. Stocks and other securities, farm products sold directly from the farm, gasoline, steam, ordinary water, newspapers, electric power, natural gas, and soft drinks are exempt.

Collections on the tax, which was passed by a special legislative session, probably will be used for schools, hospitals, and general relief, according to the Governor's message asking its enactment.

In New Orleans, which has a municipal sales tax of 2 per cent, a "joint bracket" of collection has been adopted, which brings the tax to three cents on a dollar on articles taxed by both jurisdictions. Two-thirds of the revenues in this case go to the city and one-third to the state.

States with sales taxes include Alabama, Arizona, Arkansas, California, Colorado, Illinois, Indiana, Iowa, Kansas, Louisiana, Michigan, Mississippi, Missouri, New Mexico, North Carolina, North Dakota, Ohio, Oklahoma, South Dakota, Utah, Virginia, Washington, West Virginia, and Wyoming.

Use taxes, whose major purpose is to help eliminate tax evasion made possible by crossing a state line to buy in a "taxless" state, are found in sixteen states—Alabama, California, Colorado, Iowa, Kansas, Louisiana, Michigan, Mississippi, New Mexico, North Carolina, North Dakota, Ohio, Oklahoma, South Dakota, Utah, and Wyoming.

Massachusetts Provides for Municipal Cash Reserves

By gaining the right from the 1942 legislature to set up cash reserve funds, Massachusetts cities, like local governments of eight other states, are permitted to lay aside current cash now for public improvements in the future.

Municipalities in most of these states are taking advantage of such laws at this time to provide financing of public works projects for employing man power released after the war.

The Massachusetts law is an emergency measure allowing municipalities to invest up to one-tenth of one per cent of their total valuation each year in defense bonds for expenditure on capital outlays after the war. No bonds held under the act may be sold prior to the end of the war.

The other states with reserve fund laws on their statute books are, according to the American Municipal Association, California, Kentucky, Michigan, Nebraska, New Jersey, New York, Oregon, and Washington.

Few Bond Authorizations at November Elections

The extent to which the war is curtailing construction, and hence capital construction, by local governments is indicated by the November elections. No sizeable issues were authorized for capital purposes. The largest authorization, $33,000,000 approved by the voters of Texas, is to fund that state's accumulated operating deficit, and the Texas voters at the same time turned down a $2,000,000 construction issue.

Louisiana voters approved $3,000,000 of institution construction bonds. Baltimore voters defeated a $32,000,000 capital proposal, and San Francisco voters defeated $7,950,000 revenue bonds which would have acquired outright the privately owned Market Street railway, being purchased on an installment contract. Another large revenue bond issue was turned down by the voters of Nebraska City, Nebraska, where $1,460,000 bonds to purchase the light and power system were defeated. However, $925,000 revenue bonds were approved by the voters of the People's Utility District of Union County, Oregon. Fargo, North Dakota, approved $300,000 airport bonds.

Final November returns are not yet all tabulated, but the trend through October 31 indicates what may be expected. For the first ten months of 1942, as reported by the *Daily Bond Buyer*, election authorization totaled $50,559,000, a drop of $120,973,000 from the same period in 1941.

In Florida voters approved by six to one a constitutional amendment which earmarks for the next fifty years two cents per gallon of the state gasoline tax for payment of principal and interest on county and district road and bridge debt. About $115,000,000 of local debt will benefit.

Proportional Representation

Edited by George H. Hallett, Jr.

(This department is successor to the Proportional Representation Review)

Two Notable P. R. Victories

Lowell Adopts "Plan E"
Yonkers Overwhelms Attack

On November 3, Lowell, Massachusetts, an industrial city of 101,389, became the tenth P.R. municipality in the United States by adopting the optional form of city government known in Massachusetts law as Plan E, based on a combination of the city manager plan with proportional representation. P.R. is to be used for elections of the school committee, as in Cambridge, as well as for the city council. The following account of the victorious campaign is supplied by one of Lowell's citizens who took an active part in its planning and execution.—Editor.

THERE is hope for many cities in the victory of Plan E in Lowell. When a city so inefficient and indifferent as Lowell has been for the past twenty years can rise up and speak so clearly for better government no city need fear that improvement is hopeless.

For years every suggestion for reform has failed to receive serious consideration. Those who wanted better government felt that their cause was hopeless in view of the strength of those who favored the *status quo* and the indifference of the general public. In spite of this Plan E was adopted by the voters less than one year after it had been seriously proposed.

The newspapers of Lowell laid the groundwork by continually pointing out in news stories, pictures, and editorials how badly our present government was failing to provide the services for which the people were paying. They

carefully reported the political bickering which prevented business at City Council and School Committee meetings. The people of Lowell, however, had been used to inefficiency and waste in government for so many years, they would perhaps not have been convinced of the need for a change by this alone. Even the poor quality of the city water, the decline of educational standards, the high tax rates would not have been enough.

A Dramatic Setting

It took stirring events to arouse the people from their apathy. And a stirring climax was provided by the District Attorney, who stepped in to investigate city purchasing. The Mayor, the Purchasing Agent, and two dealers were indicted. Two weeks before the election they were placed on trial and on October 27 all four were found guilty by the jury. One week later, on November 3, the people of Lowell went to the polls and voted in favor of Plan E, 16,477 to 14,135.

There seems little doubt now that the charter change would have failed without the full support of the two Lowell newspapers, and the conviction of the Mayor and the Purchasing Agent. The opposition was well organized and ran an effective campaign. It played on the fear of city employees for their jobs, and organized a great many of them against the plan.

The opposition's chief arguments to the general public were that council-manager government meant dictatorship and that the maximum salaries permitted by the Plan E charter were too high. The charter sets up maximum salaries of $4000 for nine councillors, $1000 additional for the chairman of the council, who is mayor, and $20,000 for the city manager. This argument was answered by the Plan E Committee which pointed out that maximum salaries need not be paid in Lowell. Also it was promised that all candidates for office under Plan E would be placed on record so that voters would know what salaries they were voting for.

The opposition also threatened that under Plan E a furniture tax would be imposed as in Cambridge, Massachusetts. This argument was somewhat weakened by the fact that Lowell already had the furniture tax.

A Constructive Campaign

The Committee's campaign was purely constructive. It did not have to point out the failures of our present government. The newspapers, the radio, the Taxpayers' Association, and the District Attorney did that part of the job effectively. The campaign, therefore, presented Plan E as better than our present weak mayor charter, showing in what respects it offered improvements.

Most of the publicity was centered on the city manager feature of Plan E because of its great appeal to the voters and because there was not time to do a thorough educational job on proportional representation elections. It should be noted, however, that the sponsors of the change and the newspapers both saw in P. R. the most important hope of bettering conditions in the city. There is another optional Massachusetts charter (Plan D) which provides for a city manager without P. R. elections. This charter would not have been backed by the committee.

Besides showing the advantages of city manager government, the Plan E Committee directed the campaign at getting out the voters and distinguishing Plan E from the other questions on the ballot. It was feared that many of those favoring a charter change might stay at home this year of war. It was also feared that because of

another question on the ballot which would liberalize the laws relating to dissemination of information on birth control many people would vote no on Plan E. Both dangers were avoided. Over 70 per cent of the registered voters cast ballots on a rainy election day, and Plan E won, while the birth control referendum was snowed under.

Great credit should be given to the small group of interested citizens who did most of the work during the campaign. There was a great deal of "leg work" to be done in circulating petitions, mailing, telephoning, calling on voters to explain the plan, and watching the polls on election day. The organization was not a large one; not more than 150 citizens took an active part. As a result many of them devoted most of their time over a five-months period to the campaign.

Several individuals did outstanding jobs. Two attorneys, Woodbury F. Howard, chairman of the committee, and Eldred L. Field took care of the legal work. This was no small task in itself, as the opposition tried by every means available to prevent the question from appearing on the ballot. Clifford L. Haynes acted as treasurer for the committee and saw to it that sufficient money was collected to present Plan E to the people in the newspapers, over the radio, and by mail. Fred Maguire, editor of the *Sunday Telegram,* helped greatly with publicity, and prepared ads for the newspapers. The Taxpayers' Association furnished information, material, and advice.

A Look Ahead

It is pretty generally realized in Lowell that the fight for better government has just begun. During the campaign no extravagant promises were made about results that could be guaranteed under Plan E. The voters were told what other cities had accomplished with the same charter, and it was pointed out that there was hope for similar accomplishments in Lowell.

Since the charter was not oversold, there is a good chance that it will perform better than promised. Certainly Lowell cannot be any worse off than it is at present. A great deal will depend upon the council which is to be chosen at the first P. R. election next November. Those who sponsored the campaign have a responsibility to see to it that outstanding candidates offer themselves and are elected.

In this connection the *Lowell Sunday Telegram* said editorially on November 8: "We have a grand charter in Plan E because the proportional representation system gives the people the chance they never had before to elect good men to office. But these men cannot be elected unless they run and are solidly backed. It is up to someone to accept the responsibility for that kind of leadership which fearlessly will point out the best men . . . and thus help the citizens make intelligent and good choices."

That all lies ahead, but already certain gains have been realized. There is a feeling of hope for better things in Lowell instead of defeatism. Many of the shibboleths erected by the professional politicians have been shattered. Many who have feared in the past to take a stand on matters of local policy will now step forward without fear of reprisals. It has been proved at last that the people really do have a voice in their government.

The rehabilitation of Lowell will be a long, hard job no matter how perfect the local government may be. The economic trends of two decades must be reversed. But those who can carry the fight have received great encouragement. The battle will not now be lost by default. As the *Lowell Sun* ended its Plan E victory editorial,

"Decency is on the march in Lowell. Praise the Lord, and pass the ammunition."

HENRY W. CONNOR,
Executive Director
Lowell Taxpayers Association

Yonkers Holds P. R.

The following article was prepared on request by the hard-hitting editor of the Yonkers "Herald-Statesman," which deserves a large share of the credit for the victory it describes. —Editor.

Combined efforts of the Republican and Democratic party organizations in Yonkers, New York, to repeal proportional representation and to restore ward elections for Council, were overwhelmingly defeated at the polls on November 3.

A combination of circumstances tended to deal a staggering blow to the political machines, but the two-to-one vote and the extent to which the entire city rejected repeal in the districts astonished even the charterites and independents themselves.

The Republican party repealer sought to abolish P. R. and replace the present election of Council at large by a combination of six district councilmen and three at large, the latter to have two votes each. The vote was: yes, 11,761; no, 24,158; no wins by 12,397.

The Democratic repealer sought to kill P. R. and install a combination of six district councilmen and five at large. The vote was: yes, 12,975; no, 24,143; no wins by 11,168.

The combination of fortunate circumstances included:

1. The entry of a member of the Democratic majority in the United States Navy (Al P. Richter), leaving a temporary vacancy to be filled by a recount of the P. R. ballots credited to Richter and also of the exhausted ballots.[1]

2. As a result Thomas B. Sheridan, Democrat, was elected to the Council. He took his place with the City Manager League-sponsored minority and thus created a charterite majority.

3. Ouster proceedings were launched against Raymond J. Whitney, former City Manager, which were later withdrawn when a resignation was handed in. William A. Walsh, former Mayor, widely referred to as "the best Mayor Yonkers ever had," was appointed Manager. He undertook at once a vigorous economy budget program and led an attack on the gambling situation, which had been a factor in the ouster proposals.

4. The City Manager League, under the chairmanship of Horace M. Gray, sponsored a "Vote No" campaign.

5. A wider "Vote No" drive, including the managerites and many independents, was organized as the United Citizens of Yonkers, with Ralph B. Feriola as chairman and Councilman Edith P. Welty as vice-chairman. The American Labor party not only joined the "Vote No" ranks but arranged for watchers at the polls.

6. The *Yonkers Herald Statesman*, independent daily newspaper, undertook a strong day-to-day editorial presentation to promote the "Vote No on Both" campaign.

Coalition of both party organizations to defeat P. R. was undertaken soon after the new charter was adopted in 1938, but the first real repeal drive was launched by former Mayor William J. Wallin, vice-chancellor of the New York State Board of Regents, in an address to the Yonkers Lawyers Association.

Mr. Wallin was the author of the Republican plan to kill P. R. and it was known as "the Wallin Plan." He also inspired the Democratic plan, which was called by some "the Brogan

[1]See NATIONAL MUNICIPAL REVIEW, September 1942, p. 468.

plan," but that credit was repudiated by Thomas A. Brogan, Democratic State Committeeman and long the party "boss." Both plans were similar except in the number of at-large councilmen provided. Both sought to have all Council vacancies filled by mayoral appointment. Both sought to keep the 300-signature nominations to Council for political parties, but to raise the figure to 1,500 for independents.

The campaign proceeded at an amazingly "slow" and "quiet" pace. The efforts at coöperation had been sub rosa, but towards the end Mr. Wallin called for "yes votes on both" to kill P. R. At the end the appeal for "yes votes on both" was general in the party appeals, although both plans were mutually exclusive.

In the last week, the *Herald Statesman* published page one editorials—set in large type, two columns wide—under such titles as "They're Out to Kill Good Government at the Polls Next Tuesday," "Don't Let the Boys in the Back Room Snuff Out the Candle," "Yonkers Theme Song: Praise the Lord and Pass Out the No, No."

The Republican machine used campaign cards which read in large type, "Preserve the City Manager Form of Government. Vote Yes, Proposition 2." The Democratic handbill appeal was "Elect your Councilmen the American way. Eliminate the complicated paper ballot method."

The frantic appeals were vain. Although there was rain during Election Day morning, regarded as a handicap to independents, the No votes were registered in volume on both propositions.

The Republicans carried only eleven of the ninety-eight districts, and only one of the twelve wards. The Democrats carried only fifteen districts, and had a majority in only two wards.

Mr. Brogan's ward—known as "the Gibraltar of Democracy in Yonkers"—which usually comes up with a majority ranging from 2,500 to 3,500—came up with a bare 78.

Mr. Wallin, after the election, predicted that "P. R. will go the way of prohibition," but he declared the vote was clear evidence of the distrust and suspicion which our voters have against committing our local affairs to the party organizations—a distrust based on the experience of former years."

Both party leaders said they would abide by the wishes of the majority.

OXIE REICHLER, *Editor*
Yonkers Herald Statesman

EDITORIALS

Continued from page 583)

Independent citizens of Houston, Texas, following through on their victory of last August in which they adopted the council-manager plan, elected an entire slate of business and professional men who are distinguished by their lack of political experience and their promise to see that the new form of government gets started in a friendly atmosphere, instead of in an atmosphere of hostility and sabotage, which was present in such cities as Cleveland, Kansas City, and Yonkers.

Laramie, Wyoming, surprised itself by adopting the council-manager plan although, according to reports, the campaign was limited to a series of strong editorials published in *The Republican-Boomerang* and discussions by small groups of citizens.

It is a hopeful sign that these and other communities believe, with Mr. Winant, that "It will not help win the war for local civic leaders and local civic organizations to curtail their efforts at this time. Continued support of civic progress is a protection for the present and a sound investment in the future."[1]

[1]See NATIONAL MUNICIPAL REVIEW, May 1942, p. 248.

Books in Review

Edited by ELSIE S. PARKER

Introduction to Responsible Citizenship. By William E. Mosher and Associates. New York City, Henry Holt and Company, 1941. viii, 887 pp. $3.25.

With every passing month of the war, and as new postwar problems begin to take shape, this volume by Dean Mosher of Syracuse University and his associates grows increasingly timely.

No one in the field of public affairs needs any introduction to Dean Mosher's works. This books as a reference and text on the problems of democracy is a part of his contribution to public thinking on the increasingly crucial question, "How can the democratic process be made more effective?"

A large volume, it is filled with guide posts to thinking about our social, economic, and governmental problems.

Chapter one, by way of introduction, develops Dean Mosher's ideas on responsible citizenship in the modern world. Part one then covers questions of social behavior; part two deals with social and governmental controls; part three, entitled "Economics for the Citizen," outlines some of our major theses in that area; part four is a historical approach to the development of the democratic ideal; part five discusses the rival democratic and totalitarian philosophies. In conclusion Dean Mosher writes a challenging chapter, "Toward an Effective Democracy."

The book is recommended reading both for young citizens about to go to war, who will return to participate in the postwar world, and to those left behind to carry on our democratic tradition in the interim. The fact that the book contains some conclusions which will bring argument and disagreement makes it the more stimulating.

E. N. T.

The Units of Government in the United States. An Enumeration and Analysis (revised edition). By William Anderson. Chicago, Public Administration Service, 1942. vi, 47 pp. $1.

"For the country as a whole there is one unit of government for every eight hundred people." Thus states Dr. Anderson in this his completely revised edition of *The Units of Government.* That we may take heart, however, Dr. Anderson points out that between 1930-33 and 1941 our governmental units were reduced from 175,000 to 165,000; a far too small percentage (certain reductions are due to "the greater care with which the analysis was made and the far better information obtained from the states") but nevertheless a step in the right direction.

To the information contained in former editions the author has added a new Part III: The Adequacy of the Present System of Local Units, with tentative conclusions as to possibilities for streamlining our local governments.

Additional Books and Pamphlets

Election Procedure

A Manual of Election Procedure in Maine. An outline of procedures and duties. Hallowell, Maine Municipal Association, 1942. 43 pp.

Highways

The Organization and Administration of the New Jersey State Highway De-

partment. By Sidney Goldmann and Thomas J. Graves. Prepared for Roger Hinds, Governor's Examiner of the New Jersey State Highway Department as Part IV of his Report to the Honorable Charles Edison, Governor of the State of New Jersey. Trenton, State Highway Department, 1942. 715 pp. maps, charts.

Land Use

1941 Summary of Outstanding Federal and State Legislation Affecting Rural Land Use. Compiled by Arthur B. Jebens and Ernest Engelbert. Washington, D. C., Bureau of Agricultural Economics, United States Department of Agriculture, 1942. 126 pp.

Leagues of Municipalities

The State Leagues and the American Municipal Association, September 1, 1941, to September 1, 1942. Chicago, American Municipal Association, 1942. 69 pp.

Planning

From Plan to Reality—Three. A third report of progress, 1929-1941, on the development of the New York-New Jersey-Connecticut Metropolitan Region, including details for the period starting 1937 and a program of proposals for postwar public works. New York City, Regional Plan Association, Inc., 1942. ix, 69 pp. maps, diagrams, photographs, tables. $1.50.

Regional Resource Development. By Alvin H. Hansen and Harvey S. Perloff. Washington, D. C., National Planning Association, 1942. 40 pp. 25 cents.

Politics

Politics and Political Organizations in America. By Theodore W. Cousens. New York City, The Macmillan Company, 1942. xi, 617 pp. $4.

Postwar Planning

Proposed Postwar Works Program, the City of New York. Prepared by the City Planning Commission. New York City, City Planning Commission, 1942. viii, 32 pp. maps, charts. 25 cents.

The United Nations on the Way. Principles and Policies. By Henry Bonnet. Chicago, World Citizens Association, 1942. ix, 170 pp. 50 cents.

Reporting

Some Criteria for Judging an Annual Municipal Finance Report. Chicago, Municipal Finance Officers Association, 1942. 4 pp. 25 cents.

Research

Directory of Organizations Engaged in Governmental Research 1942-43. Detroit, Governmental Research Association, 1942. 56 pp. $1.

Taxation and Finance

Financing Federal, State, and Local Governments: 1941. Overall picture of revenues and expenditures, geographic distribution of state and local revenues, inter-government relations in financing government, indexes of economic ability and of fiscal loads, comparisons among years, areas, and funds. By Wylie Kilpatrick. Washington, D. C., U. S. Department of Commerce, Bureau of the Census, 1942. viii, 149 pp.

Municipal Finances in 1940. Washington, D. C., Department of Commerce, Bureau of the Census, 1942. 41 pp.

Property Taxation 1941. State and local property tax collections, comparisons among states and cities, geographic distribution of taxes, decrease in special assessments, behavior of assessed valuations. By C. E. Rightor and Inez A. Applebee. Washington, D. C., Department of Commerce, Bureau of the Census, 1942. vi, 55 pp.

NATIONAL MUNICIPAL REVIEW

Dawn Over Jersey City
Editorial

Missouri Wins Constitutional Revision
Stratford Lee Morton

New York State Faces War Housing Issues
Edward Weinfeld

Cleveland's Merit System for Unskilled Labor
Christian L. Larsen

Tax Rates for American Cities
Rosina Mohaupt

Lowell Adopts Manager Plan and P. R.
Henry W. Connor

December 1942 Vol. XXXI, No. 11

PUBLISHED BY THE
NATIONAL MUNICIPAL LEAGUE

The National Municipal Review

goes to all members of the National Municipal League. Those who do not desire to become members of the League may subscribe to the REVIEW by paying five dollars a year in advance; Canadian subscription rate $5.25; foreign $5.50; single copies 50 cents.

EDITOR
HOWARD P. JONES

ASSISTANT EDITOR
ELSIE S. PARKER

EDITORIAL COUNCIL
HAROLD W. DODDS, *Chairman*
LOUIS BROWNLOW
A. E. BUCK
RICHARD S. CHILDS

CONTRIBUTING EDITORS
JOHN BAUER, Public Utilities
ROWLAND EGGER, Foreign News
ZILPHA C. FRANKLIN, Defense Health and Welfare
GEORGE H. HALLETT, JR., Proportional Representation
ELWYN A. MAUCK, County and Township
H. M. OLMSTED, City, State, Nation
MIRIAM ROHER, Research
WADE S. SMITH, Taxation and Finance
ELWOOD N. THOMPSON, Citizen Action
RUTH M. WILLIAMS, Citizen Action
ALFRED WILLOUGHBY, Editorial

STATE CORRESPONDENTS
H. F. ALDERFER, *Pennsylvania*
J. THOMAS ASKEW, *Georgia*
RUPERT F. ASPLUND, *New Mexico*
CARTER W. ATKINS, *Connecticut*
MYRON H. ATKINSON, *North Dakota*
LAURENCE L. BARBER, JR., *Massachusetts*
CHESTER BIESEN, *Washington*
D. BENTON BISER, *Maryland*
CHARLES A. BLOOMFIELD, *Wyoming*
WILLIAM L. BRADSHAW, *Missouri*
ARTHUR W. BROMAGE, *Michigan*
THEODOSIA BURR CALLISON, *New York State*
J. M. CATHCART, *North Dakota*
L. H. CHAMBERLAIN, *Idaho*
L. R. CHUBB, *Georgia*
JAMES K. COLEMAN, *South Carolina*
WELDON COOPER, *Alabama*
EDWIN A. COTTRELL, *California*
S. W. CROSBY, *Nevada*
C. A. CROSSER, *Iowa*
SIDNEY DETMARS, *New York State*
ROBERT B. DUNN, *Washington*
WILLIAM O. FARBER, *South Dakota*
JAMES GIRAND, *Arizona*
ROBERT M. GOODRICH, *Rhode Island*
M. H. HARRIS, *Utah*
ORREN C. HORMELL, *Maine*
HERMAN KEHRLI, *Oregon*
CHARLES M. KNEIER, *Illinois*
DAVID W. KNEPPER, *Mississippi*
STUART A. MACCORKLE, *Texas*
FREDERICK N. MACMILLIN, *Wisconsin*
J. W. MANNING, *Kentucky*
JAMES W. MARTIN, *Kentucky*
WILLIAM MILLER, *New Jersey*
WILLIAM E. MOSHER, *New York State*
HUME K. NOWLAN, *West Virginia*
JOHN W. NOWLAND, *Delaware*
E. P. OWEN, JR., *Florida*
FRANK W. PRESCOTT, *Tennessee*
ROLAND R. RENNE, *Montana*
PAUL N. REYNOLDS, *Wisconsin*
HENRY A. RITGEROD, *Arkansas*
U. S. RUSSELL, *Oklahoma*
GEORGE H. RYDEN, *Delaware*
HAROLD W. SANFORD, *New York State*
M. H. SATTERFIELD, *Tennessee*
FRED A. SCHUCKMAN, *New Jersey*
S. S. SHEPPARD, *Louisiana*
VIRGIL SHEPPARD, *Indiana*
LLOYD M. SHORT, *Minnesota*
ROGER SHUMATE, *Nebraska*
STEPHEN B. STORY, *New Hampshire*
JAMES P. TAYLOR, *Vermont*
RAYMOND UHL, *Virginia*
PAUL W. WAGER, *North Carolina*
HARVEY WALKER, *Ohio*
SAMUEL WILSON, *Kansas*

Published by THE NATIONAL MUNICIPAL LEAGUE

John G. Winant, Concord, N. H., *President*
George H. Gallup, Princeton, N. J., *Vice President*
Carl H. Pforzheimer, New York City, *Treasurer*
Howard P. Jones, *Secretary*
Alfred Willoughby, *Executive Secretary*
George H. Hallett, Jr., *Associate Secretary*
Roy V. Peel, *Director of Research*
Elwood N. Thompson, *Field Representative*
P. P. Womer, *Citizens' Council Committee*

COUNCIL

Richard S. Childs, New York City, *Chairman*
George Arents, Jr., Rye, New York
Carter W. Atkins, Hartford, Conn.
James L. Beebe, Los Angeles, Calif.
Frederick L. Bird, New York City
R. J. Colbert, Madison, Wis.
Philip Cornick, Washington, D. C.
John Cowles, Minneapolis, Minn.
Karl Detzer, Leland, Mich.
Harold W. Dodds, Princeton, N. J.
Rev. Edward Dowling, S.J., St. Louis, Mo.
Harry Drackett, Cincinnati, Ohio
C. A. Dykstra, Madison, Wis.
Clarence Francis, Bronxville, N. Y.
Arnold Frye, New York City
Albert W. Hawkes, Montclair, N. J.
Robert C. Hendrickson, Woodbury, N. J.
C. G. Hoag, Haverford, Pa.
Robert W. Johnson, New Brunswick, N. J.
Francis V. Keesling, San Francisco, Calif.
Ralph B. Maltby, Bronxville, N. Y.
Mark Matthews, New York City
Mrs. Eugene Meyer, Washington, D. C.
Anne M. Mumford, Los Angeles, Calif.
John Nuveen, Jr., Chicago, Ill.
Fred N. Oliver, New York City
Thomas I. Parkinson, New York City
Frank L. Polk, New York City
Lawson Purdy, New York City
Murray Seasongood, Cincinnati, Ohio
Henry L. Shattuck, Boston, Mass.
Harold E. Stassen, St. Paul, Minn.
Norman S. Taber, New York City
Henry M. Waite, Washington, D. C.
Russell E. Watson, New Brunswick, N. J.
H. B Wells, Bloomington, Ind.
Richard Weil, Jr., Newark, N. J.

PUBLICATION OFFICE: 150 Fremont Street, Worcester, Mass.
EDITORIAL AND BUSINESS OFFICE: 299 Broadway, New York, N. Y.
Entered as Second Class Matter July 11, 1932, at the Post Office at Worcester, Massachusetts

Timely Publications in Tune with Wartime Needs

AT NO time in our history have we faced a more compelling need for the elimination of all possible waste in government. Correct organization, control, and planning will continue to produce efficient administration in these as well as in normal times. The publications listed here are "musts" for the library of the thoughtful citizen or public official.

Model City Charter. Completely re-written and rearranged in accordance with the best modern practice of legal draftsmanship, the fifth edition takes full advantage of the grim lessons learned from the impact of the depression on local finance and services. The *Model City Charter* is credited with having exerted more influence on the improvement of local government than any other single document. It provides, as it has since the 1915 edition, the council-manager form of government..... $1.00

Model State Constitution. Thoroughly modernized, forward looking, authoritative, the fourth edition will stimulate interest, activity, and sound progress. Provides: Unicameral legislature, legislative council and continuous legislative process, improved legislative procedure, administrative responsibility, an administrative manager, unification of judiciary, new financial controls, stronger civil service, flexible welfare provisions, elimination of barriers to intergovernmental relations, self-executing provisions for constitutional amendment. ..... .50

City Growing Pains. A Series of Discussions of Metropolitan Area Problems. New light is thrown on this important subject by a series of 17 authoritative articles reprinted from the NATIONAL MUNICIPAL REVIEW and published as a book of 116 pages with comprehensive bibliography. Formerly priced at $1.00, now reduced to..... .50

Local Progress in Labor Peace. Can city-created boards solve labor disputes? Can they prevent strikes? Can they win for their cities "good" labor and a "good" industry reputation? Yes! Success stories of cities which have proved it is better to do the job yourself than to run to Washington are told in a series of NATIONAL MUNICIPAL REVIEW studies published as a pamphlet of 27 pages, with a "Model Ordinance for the Creation of a Municipal Labor Relations Board" and an introduction by C. A. Dykstra..... .35

Town Management in New England. The "home" of the town meeting and the steadfast guardian of simple democratic processes, New England has in recent years made outstanding progress in municipal management. A series of five authoritative NATIONAL MUNICIPAL REVIEW articles by prominent New Englanders tell the experiences and accomplishments of nearly 50 towns. 32 pages. ..... .35

(Please send remittance with order—cash, stamps, or check.)

NATIONAL MUNICIPAL LEAGUE

299 Broadway **New York City**

International Law Series, No. 5

Contemporary Law Pamphlets

International Protection of Axis Victims & Revindication of Their Property Rights

By EMIL DE HOFMANNSTHAL and RICHARD BERGER

Members, International Law Association

42 pages, $1.00 *Order Copies from*

NEW YORK UNIVERSITY LAW QUARTERLY REVIEW

100 WASHINGTON SQUARE EAST, NEW YORK, N. Y.

SPECIAL PUBLICATIONS OF THE

International City Managers' Association

The Municipal Year Book, 1942. This ninth issue of the only general year book for American cities. It includes 19 major tables of statistical data on municipal activities. 1942. 685 pp. $3.50.

Management Methods in City Government. A practical and concise manual based on a survey of the best administrative practices in council-manager cities. 1942. 60 pp. $1.50.

Municipal Public Relations. A suggested program for improving relations with the public. 1940. 50 pp. $1.00.

Specifications for the Annual Municipal Report. 1939. 60 pp. Supplementary checklist of 266 suggested items—for the report. 1940. 18 pp. Both, $1.50.

Recording Council Action in the City Clerk's Office. A guide for city clerks in preparing agenda, keeping minutes, filing, and indexing. 1938. 72 pp. $2.00.

How Municipal Fire Defenses Affect Insurance Rates. Sets forth procedure in determining a city's classification and how to improve defenses and reduce insurance rates. 1939. 101 pp. $1.50.

Recent Council-Manager Developments. A history of the manager plan and an up-to-date directory of council-manager cities. 1942. 16 pp. $1.00.

THE INTERNATIONAL CITY MANAGERS' ASSOCIATION

1313 EAST 60 STREET, CHICAGO